(1977) 07 AHC CK 0009

In the Allahabad High Court

Case No : S.T.R. No. 457 of 1973

COMMISSIONER OF SALES TAX — APPELLANT

Vs

JAIN TRUNK STORES. — RESPONDENT

Date of Decision : 28-07-1977

Acts Referred:

Citation : (1978) 7 CTR 9

Hon'ble Judges : Satish Chandra, J

Bench : Division Bench

Judgement

Satish Chandra, J. - The question of law raised in this reference is whether the turnover of steel trunks was assessable to Sales Tax at 3 per cent. or 2 per cent. The liability 3 per cent. would have been appropriate if steel trunks were held to be covered by the entry wares made of any metal. The term wares denotes utensils. Actually the Hindi version of the notification uses the word Bartan for the word wares. Steel trunks do not answer the description of wares or Bartan. We, therefore, hold that steel trunks are not covered by the entry wares made of any metal. In C.S.T. vs. Aftab Husain Imdad Husain, a Bench of this Court has held that steel trunks are not hardwares. This decision is binding on us.

2. Our answer to the question referred, therefore, is that the turnover of steel trunks was not taxable at 3 per cent. and that the revising authority was justified in holding them taxable at 2 per cent. Since no one has appeared on behalf of the assessee, there will be no order as to costs.