(1983) 01 AHC CK 0022

In the Allahabad High Court

Case No : S.T. Revision No. 375 of 1979

Commissioner, Sales Tax — APPELLANT

Vs

Cuttler Hammer (India) Ltd. — RESPONDENT

Date of Decision : 03-01-1983

Acts Referred:

Citation : (1983) 53 STC 396

Hon'ble Judges : B.N. Sapru, J

Bench : Single Bench

Advocate : The Chief Standing, for the Appellant; K.C. Sinha, for the Respondent

Final Decision : Dismissed

Judgement

B.N. Sapru, J.—The only question in this revision is whether the Tribunal was correct in holding that the meter starters or contactors, push buttons, and heater corks which were sold by the assessee were taxable under Notification No. ST-7096/X-1012-1965 dated 1st October, 1965.

2. The contention of the department was that they were taxable as electrical goods at the rate of 10 per cent and not under the notification in which the rate is 7 percent.

3. The argument of the learned Chief standing counsel is that until the motor starters are. operated or the contactor is operated the electrical energy will not flow and therefore, these are electrical goods taxable at 10 per cent, and not electrical equipments, plants and their accessories required for generation, distribution and transmission of the electrical energy.

4. Under the notification dated 1st October, 1965, not only the equipment required for generation, distribution and transmission of electrical energy are included but their accessories are also included. The items are definitely accessories to the equipments for generation, distribution and transmission of the electrical energy.

5. In taking this view I am supported by a Division Bench''s decision of this Court in the case of Dass Hitachi (Private) Limited v. Assistant Commissioner (Assessment), Sales Tax, Ghaziabad 1980 UPTC 1020 wherein it was held that any instrument or equipment, which the distributor of electrical energy requires for carrying out the activity of distributing the electrical energy, will fall within the ambit of the expression "electrical equipment required for distribution of electrical energy". It was held that KWH meters manufactured by the petitioner were necessarily used by the distributors while distributing electrical energy to the consumers.

6. The judgment of the Tribunal suffers from no error of law.

7. In the result, both the revisions are dismissed with costs which are assessed at 200 one set.

