(1970) 03 AP CK 0023

In the Andhra Pradesh High Court

Case No : Tax Revision Case No. 25 of 1967 in Writ Petition No. 1597 of 1968

K.V. Narasimulu	APPELLANT
Vs	
The State of Andhra Pradesh	RESPONDENT

Date of Decision : 12-03-1970

Acts Referred:

Citation : (1971) 27 STC 178

Hon'ble Judges : Ramachandra Raju, J;Obul Reddi, J

Bench : Division Bench

Advocate : B. Prasada Rao, for the Appellant; Principal Government Pleader, for the Respondent

Judgement

Obul Reddi, J.—This revision raises an interesting question whether the wooden casings, reapers and "gattis" come within the meaning of "all other accessories of electrical goods" mentioned in item 37 of the First Schedule to the Andhra Pradesh General Sales Tax Act, 1957 (hereinafter referred to as the Act).

2. The petitioner has been assessed to tax on a turnover of Rs. 53,310.37 treating the said goods relating to the turnover as electrical accessories falling under item 37 of the First Schedule to the Act. The case of the petitioner throughout has been that the goods in question, viz., wooden casings, reapers and "gattis" fall within the category of general goods which are liable to be taxed at the rate of 2 per cent. only. This contention of his was overruled by all the authorities below holding that the goods in question come within the meaning of " all other accessories" mentioned in item 37. To appreciate the question involved, it is necessary to see what item 37 specifies;

All electrical goods, instruments, apparatus and appliances including fans and lighting bulbs, electrical earthenware and porcelain and all other accessories.

3. The above items are exigible to single point sales tax at the rate of 7 paise in the rupee.

4. It is argued by Mr. Prasada Rao appearing for the petitioner that wooden casings and reapers, although used for purposes of wiring and distribution, are not really essential for installation purposes as even without wooden casings and reapers, electrical installation can be done and therefore these goods do not form an integral part of installation and, as such, cannot be brought within the ambit of "all other accessories" referred to in item 37. In support of his contention the learned counsel has invited our attention to two decisions of the Madras High Court, William Jacks & Co. Ltd. v. State of Madras [1955] 6 S.T.C. 301 and Deputy Commissioner of Commercial Taxes v. Ravi Auto Stores [1968] 22 S.T.C. 172. In the former case, what was stated by the learned Judges is that it is neither possible nor desirable for the court to embark on a preparation of an exhaustive list of what constitute electrical goods within the meaning of Section 3(2)(viii) of the Madras General Sales Tax Act, 1939, nor even is it possible to devise a formula of universal application and that only such articles, the use of which cannot be had except with the application of electric energy, can be termed electrical goods or appliances. It may be pointed out that Section 3(2)(viii) of the Madras Act details the same goods as are specified in item 37. In that case, item 9, which was held to fall within the scope of Section 3(2)(viii) was a double ended grinding machine, which was nothing more than an electrical motor, at either end of the shaft of which, grinding wheels were fitted for sharpening tools. It could not be worked except with the use of electricity and, therefore, the machine came within the meaning of " electrical goods". That decision does not at all assist the petitioner nor does it help us in determining the scope of the expression "all other accessories". Whether the goods in question fall within the expression "all other accessories" depends upon the fact whether they play an essential part or not in laying the wiring and in the distribution system.

5. Veeraswami, J., (as he then was) speaking for the Division Bench in Deputy Commissioner of Commercial Taxes v. Ravi Auto Stores [1968] 22 S.T.C. 172 was considering the question whether welding electrodes could by themselves be classified as electrical goods. The learned Judge was of the view that electrodes are only copper rods which are melted by electrical power in welding and looked at from that point of view, welding electrodes are not by themselves electrical goods. It is nobody''s case here that wooden casings and reapers are electrical goods, as the question to be determined is whether they can be classified as accessories of electrical goods.

6. The learned counsel also invited our attention to a decision of the Sales Tax Tribunal, Bombay, in Jayawant Ramrao Nana v. The State of Bombay [1952] 3 S.T.C. 117. The question before the Tribunal was whether number plates and traffic signals could be classified as articles and accessories of motor vehicles, not being such articles as are being used for ordinary purposes, other than as parts and accessories of motor vehicles. It was, therefore, and rightly too, held that number plates and traffic signals are not accessories to motor vehicles as they neither form part of the equipment nor are they necessary to run a motor

vehicle.

7. In this case, we are concerned with the question whether the wooden casings and reapers are essential for electrical installation so as to classify them in the category of accessories. The expression "accessories" has not been defined in the Act. Therefore, the expression has to be construed as it is ordinarily understood. The meaning of the word "accessories" as given in Oxford English Dictionary, Vol. I, A-B, is:

A. 1. Of things: coming as an accession ; contributing in an additional and hence subordinate degree; additional, extra, adventitious.

B. 1. An accessory thing; something contributing in a subordinate degree to a general result or effect; and adjunct or accompaniment.

8. In Webster''s New Twentieth Century, Second Edition, Vol. I, it is defined:

1. Something extra; thing added to help in a secondary way.

2. * * *

3. Equipment, usually demountable and replaceable, for convenience, comfort, safety or completeness, as the accessories of an automobile.

9. In Webster''s New International Dictionary (unabridged), it is defined as "an object or device that is not essential in itself but that adds to the beauty, convenience or effectiveness of something else." In Chambers''s Twentieth Century Dictionary by Davidson, "accessory" means "anything additional, secondary, or non-essential item of equipment." In Murray''s Dictionary, it is defined as "something contributing in a subordinate degree to a general result or effect."

10. It is, having regard to the meaning given to the word "accessory" in various dictionaries, that "the Principal Government Pleader contended that, in the case of electrical wiring other than conduit wiring, the wooden casings and reapers are accompaniments contributing to the safety and effective use of power and as such, they are accessories, although they are secondary and non-essential items of electrical equipment. We are inclined to agree with the contention of the learned Principal Government Pleader for the reason that the wooden casings and reapers in question are solely made for wiring purposes. The Andhra Pradesh Electricity Department Manual, Vol. III, affords sufficient material to hold that wooden casings and reapers are accessories to electrical goods. Appendix IV of the Manual makes it abundantly clear that electrical installations shall generally be carried out in conformity with the latest edition of the Wiring Regulations of the Institution of Electrical Engineers, except where the specification or the attached special conditions of contract differ from those rules, the specifications and special conditions shall be followed. Clause 3 refers to the system of wiring and the wiring must be done on the distribution system, with main and branch distribution boards at convenient centres and without isolated fuses. The reapers

are used for laying the wires on them and also for covering the wires. The wooden casings are used as switch-boards for fixing the switches for lights and fans. Clause 10(5)(g) of the said Manual provides that the wooden casings shall be strongly made, well finished with dovetailed corners and shall be painted, varnished or polished. Clause 11 of appendix IV prescribes:

(1) A teakwood box extending through the whole thickness of the wall shall be buried in the wall and the casings or conductors shall be carried so as to allow 1 inch air space on three sides of the casing or conductor. The thickness of the teak plank for the box shall not be less than 3/4 inch."

11. Clause 20 deals with attachment of fittings and accessories. It says that in other than conduit wiring, all ceiling roses, wall-sockets, switches, regulators, brackets, pendents and accessories attached to walls or ceilings shall be mounted on substantial teakwood blocks twice varnished after all fixing-holes are made in them. Sub-clause (3) of Clause 20 further provides:

(3) all fuse boards, regulators, switches and other fittings should be mounted up on teakwood boxes of suitable sizes, to accommodate the number of fittings that may go on each box.

12. Clause 22 deals with wood-casing wiring system and it lays down that all casings shall be of teak or other approved hard wood, free from knots, shackles, sap or other defects and shall have a smooth finish. It further says that the casing shall have a grooved body with simple needed or plain moulded covers. The dimensions of casing and capping are also given in a table appended thereto. The reapers or wooden casings are to be of the specifications detailed in the Manual.

13. Therefore, it is doubtless that the reapers and wooden casings, which are made to specifications'', fall within the scope of the expression "all other accessories" notwithstanding the fact that they play a secondary or subordinate role in electrical installations. This type of electrical wiring cannot be made without the use of these goods (sic) would not contribute to the safety and effective use of the power.

14. So far as the other item "gattis" are concerned, they are small wooden pegs to be driven into the walls for the purpose of fixing switch-boards or casings. These "gattis" are used not only for fixing switch-boards, but are also commonly used for all other fixtures. Therefore "gattis" do not fall within the scope of the expression " all other accessories of electrical goods."

15. In the result, we hold that wooden casings and reapers fall within the meaning of the expression "all other accessories" and that "gattis" do not fall within the scope of the expression "all other accessories". Therefore, to the extent of the turnover of the sale of "gattis", the rate at which the sales tax can be levied will be at the general rate and not at the rate specified for the goods listed in item 37 of the First Schedule. If there is any separate account

maintained by the assessee for the sale of "gattis", it will be open to him to place the accounts with respect to the sale of "gattis", so that the assessment could be made at the general rate with regard to that turnover.

16. With the aforesaid direction regarding "gattis", the revision and the connected writ petition (W. P. No. 1597 of 1968) are dismissed with costs.