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(2017) 03 AHC CK 0090

In the Allahabad High Court

Case No : Sale/Trade Tax Revision No. 126 of 2007

M/s. Sar Silicon Systems (P) Ltd. — APPELLANT

Vs

The Commissioner of Trade Tax — RESPONDENT

Date of Decision : 01-03-2017

Acts Referred:
Uttar Pradesh Trade Tax Act, 1948 — Section 3

Citation : (2017) 95 UPTC 397

Hon'ble Judges : Ashwani Kumar Mishra, J.

Bench : Single Bench

Advocate : Bharat Ji Agrawal, Sr. Advocate and Shubham Agrawal, Advocate, for the Applicant; S.C, for the Opposite Party

Final Decision : Disposed Off

Judgement

Ashwani Kumar Mishra, J.—Heard learned counsel for the revisionist and learned Standing Counsel for the respondents.

2. The issue involved in this revision is with regard to classification of inverter for being taxed under the Trade Tax Act for the assessment year 2002-03. An incidental question also arises regarding rate of tax payable on cabinet, which is stated to be sold along with inverter.

3. Learned counsel points out that the issue has already been dealt with by this Court in Commissioner of Trade Tax v. Luminous Electronics reported in 2010 NTN (44) 162, wherein it is held that inverter is covered under Entry No.75(2) of the notification dated 29.1.2000 and would have to be taxed at the rate of 4% as power supply device and not 8% as electronic component. This judgment has been followed subsequently by this Court in Sales/Trade Tax Revision Defective No.1300 of 2007 (Commissioner of Trade Tax, U.P. v. Sar Silikon System Pvt. Ltd.) and Sales/Trade Tax Revision No.289 of 2013 (Commissioner, Commercial Tax, U.P. v. S/s Saar Silicon System Pvt. Ltd.).

4. Since the issue raised in this revision is identical, therefore, the question of

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law is answered by holding that the inverter would be liable to be taxed at the rate of 4% instead of 8%, as is held by the tribunal. It is also held that in case cabinet, which was specifically designed for the inverter and was stated to have been sold along with inverter, would also be taxed at the same rate.

5. Subject to the observations aforesaid, the revision stands disposed of.

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