(1988) 03 AP CK 0047

In the Andhra Pradesh High Court

Case No : T.R.C. No. 317 of 1988

Nagaraju and Brothers APPELLANT

Vs

State of Andhra Pradesh RESPONDENT

Date of Decision : 02-03-1988

Acts Referred:

Andhra Pradesh General Sales Tax Act, 1957 — Section 5(1)

Citation : (1989) 74 STC 25

Hon'ble Judges : Y.V. Anjaneyulu, J;G. Ramanujulu Naidu, J

Bench : Division Bench

Advocate : S. Dasaratharama Reddi, for the Appellant; Government Pleader for Commercial Taxes, for the Respondent

Judgement

Ramanujulu Naidu, J.—The petitioner is a dealer in general goods including VIP suitcases. For the assessment year 1981-82 the petitioner sought exemption on the turnover of Rs. 3,19,069.01 representing the second sale of VIP suitcases. The assessing authority accepted the claim of the petitioner and granted exemption as asked for by the petitioner holding that VIP suitcases were covered by entry 113 of the First Schedule to the Andhra Pradesh General Sales Tax Act. However, the Deputy Commissioner, C.T., Visakhapatnam, in exercise of the powers of revision vested in him set aside the order of the assessing authority and subjected the entire turnover to tax u/s 5(1) of the Act treating the same as general goods. The petitioner unsuccessfully carried the order of the Deputy Commissioner before the Sales Tax Appellate Tribunal. The Tribunal following an earlier order dated 12th March, 1987 passed in T.A. No. 566 of 1984 on its file upheld the order of the Deputy Commissioner.

2. A copy of the earlier order passed by the Tribunal is placed before us. On a perusal of the same it is noticed that the Tribunal found that the value of the plastic material used for manufacturing VIP suitcases was not substantial. From the record placed before us we find that no material whatsoever was placed by the assessee before the Tribunal as to the quantity of plastic material used for

manufacturing VIP suitcases for manufacturing the same. No certificates from any of the scientific experts engaged or concerned with the trade were filed before the Tribunal, not to speak of oral examination of any one of them.

3. In the circumstances we find it difficult to hold that the conclusion reached by the Tribunal is in any way erroneous. The tax revision case is without merit. It is accordingly dismissed. No costs. Advocate''s fee Rs. 150.

4. Petition dismissed.

