(1970) 03 KAR CK 0002

In the Karnataka High Court

Case No : S.T.R.P. No. 46 of 1969

N.A.V. Naidu APPELLANT

Vs

State of Mysore RESPONDENT

Date of Decision : 23-03-1970

Acts Referred:

Mysore Sales Tax Act, 1957 — Section 5 (1), 5 (3) (a)

Citation : AIR 1971 Kar 16 : (1970) 1 MysLJ 457 : (1970) 25 STC 381

Hon'ble Judges : G.K. Govinda Bhat, J;B. Venkataswami, J

Bench : Division Bench

Advocate : K. Srinivasan, for the Appellant; S.R. Rajashekhara Murthy, High Court Govt. Pleader, for the Respondent

Final Decision : Allowed

Judgement

1. The question raised in this revision petition is, whether printing types are accessories to the printing machinery and as such liable to sales tax u/s 5 (3) (a) read with Serial No. 20 of the Second Schedule of the Mysore Sales Tax Act, 1957, hereinafter called the Act. The petitioner is a manufacturer of printing types. His turnover of sale of printing types for the assessment year from 1-4-1966 to 31-12-1966 was assessed at the rate applicable to ''all machinery and spare parts and accessories thereof provided in Serial No. 20 of the Second Schedule of the Act. In the appeal preferred by the Assesses to the Sales Tax Appellate Tribunal, the Tribunal held that printing types are accessories to the printing machine on the ground that printing types are essential without which printing cannot be done, and therefore printing types are accessories to the printing machinery within the purview of serial No. 20 of the Second Schedule, liable to be taxed u/s 5 (3) (a).

2. Serial No. 20 of the Second Schedule reads thus:--

"All machinery and spare parts and accessories thereof".

The question is, whether printing types are accessories to the printing machinery.

Webster''s New International Dictionary gives, among others, the following meaning to the word ''accessory'':--

"An article or device that adds to the convenience of something else, but is not essential as a speedometer on automotive vehicle."

The above meaning, in our opinion is the one that is appropriate in the context of the word ''accessories'' occurring in Serial No. 20 of the Second Schedule. In order to constitute an accessory to a machinery, the article or device must be one that adds to the convenience or effectiveness of the main machinery, but is not essential. Speedometer in a motor car is an example'' of an accessory to a motor vehicle. The motor vehicle can be run without a speedometer; but for its convenience, a speedometer is helpful. A printing machinery cannot be worked without printing types. As held by the Tribunal, printing types are essential without which the printing machinery cannot be worked. If printing types are articles which are essential for working the printing machinery, the printing types cannot be considered as something that add to the convenience or effectiveness of the printing machinery and therefore, in our opinion, printing types cannot be classed as accessories to the printing machinery. In that view, the Tribunal and the authorities below are in error in assessing the printing types u/s 5 (3) (a) read with Serial No. 20 of the Second Schedule of the Act. The turnover of the petitioner in respect of sales of printing types ought to be assessed u/s 5 (1) of the Act.

3. Petition is allowed. No costs.

