(1987) 03 AP CK 0019

In the Andhra Pradesh High Court

Case No : Tax Revision Case No. 23 of 1987

Punjab Anand Batteries Ltd. APPELLANT

Vs

State of Andhra Pradesh RESPONDENT

Date of Decision : 04-03-1987

Acts Referred:

Citation : (1988) 71 STC 162

Hon'ble Judges : K. Bhaskaran, C.J;Y.V. Anjaneyulu, J

Bench : Division Bench

Advocate : P. Venkatarama Reddy, for the Appellant; Government Pleader for C.T., for the Respondent

Judgement

K. Bhaskaran, C.J.—We have heard both the learned counsel for the petitioner and the learned Government Pleader for the respondent. This case has been squarely covered by the decision of a Division Bench of this Court in T.R.C. Nos. 35 to 39 of 1983 and batch dated 22nd August, 1986 Indo National Ltd. Vs. State of Andhra Pradesh, . We shall dispose of the present T.R.C. with the following directions :

2. The dry cells manufactured by the petitioner (excepting those which are described as meant for being used in transistor-radios/radios) are exigible to tax under entry 38 of the First Schedule to the A.P.G.S.T. Act till the date of coming into force of entry 152. From the date of coming into force of entry 152, all dry cells, for whatever purpose they are used, and hitherto falling under both entry 38 as well as entry 3, will be exigible to tax under entry 152 only.

3. The tax revision case is allowed to the extent, and in terms indicated above. The departmental authorities shall take appropriate consequential action and pass orders accordingly, whatever called for. The excess collections, if any, made from the petitioner shall be adjusted against the tax due from it for future period. If, in any case, the department finds that the petitioner has collected tax at a rate higher than what is permissible in law, according to this judgment, it is

open to the department to take such action as is open to it in law.

4. Petition partly allowed.

