(1997) 12 SC CK 0128

In the Supreme Court Of India

Case No : Civil Appeal No. 2134 of 1991

Samurai Electronics Pvt. Ltd. and Another — APPELLANT

Vs

Municipal Council and Another — RESPONDENT

Date of Decision : 03-12-1997

Acts Referred:

Citation : (1998) 2 SCC 707

Hon'ble Judges : S. Rajendra Babu, J;S. C. Agrawal, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

1. The only question that falls for consideration in this appeal is whether customs duty and landing charges are to be included in the value for the purpose of imposition of octroi duty by Respondent 1-Municipal Council. We have perused Rule 14 relating to determination of the value of goods for assessment of octroi, framed by Respondent 1. Clause (2) of the said Rules is in these terms:

"(2) All goods, on which an ad valorem octroi is leviable will be taxed according to their full value as given in the original bill or invoice (Bijak).

Note: Full value includes all taxes or excise duty and charges but does not include railway freight, commission or other incidental charges on the goods."

2. The note expressly indicates that all taxes are to be included in the value which means that customs duty is included in the value for the purpose of imposition of octroi duty. The note is a part of the rule which must be construed accordingly. In these circumstances we do not find any infirmity in the impugned judgment. The appeal is, therefore, dismissed. No order as to costs.

