(1987) 07 RAJ CK 0017

In the Rajasthan High Court

Case No : Sales Tax Revision No. 90 of 1987

Sri Ganganagar APPELLANT

Vs

Ashok Tyres RESPONDENT

Date of Decision : 17-07-1987

Acts Referred:
Central Sales Tax Act, 1956 — Section 14

Citation : (1988) 68 STC 123

Hon'ble Judges : J.S. Verma, C.J

Bench : Single Bench

Advocate : Rajesh Bali, for the Appellant;

Final Decision : Dismissed

Judgement

J.S. Verma, C.J.—This is a revision by the department against the Tribunal''s order dated May 3, 1986, holding that rims and axles fall within the ambit of entry (xiv) of Section 14(iv) of the Central Sales Tax Act which reads as under :

Wheels, tyres, axles and wheel sets.

2. It has been held by the Tribunal that these items are liable to sales tax at the rate of 3 per cent instead of 7 per cent under the residuary entry. Accordingly, the department''s contention that these goods are to be taxed under the residuary entry has been rejected.

3. So far as the "axles" are concerned the same are expressly mentioned in the above entry (xiv). For this reason the Tribunal''s decision relating to axles cannot be challenged. The question is only of the "rims" used in wheels of cycles and other vehicles. This being so, the Tribunal''s view that rims are an integral component or part of a wheel or at least a wheel set, cannot be treated as unjustified. There is no other competing entry. This being so, if the above quoted entry (xiv) is wide enough to include rims within its ambit, then the applicability of the residuary entry would automatically been excluded. Taking into account the ordinary meaning of "wheel" in the manner in which it is understood amongst

persons dealing with the same, it is reasonable to hold that rim is included within the expression "wheel" in the above entry, particularly when there is no other competing specific entry for it. This being a plausible view to take, a construction which favours the tax-payer must be preferred.

4. Consequently, the revision fails and is dismissed. No costs.