(1991) 02 AP CK 0018

In the Andhra Pradesh High Court

Case No : T.R.C. No. 71 of 1990

State of Andhra Pradesh APPELLANT

Vs

Deccan Engineering and Refrigeration Co. RESPONDENT

Date of Decision : 05-02-1991

Acts Referred:

Citation : (1992) 84 STC 360

Hon'ble Judges : Yogeshwar Dayal, J;Upendralal Waghray, J

Bench : Division Bench

Advocate : The Government Pleader for Commercial Taxes, for the Appellant;

Judgement

1. The respondent-assessee was taxed on a net turnover including the turnover of Rs. 56,948 representing the sales of thermocole which was sub-assessed to tax at 4 per cent treating it as "general goods". The Revenue pleads that thermocole was covered by entry 2 of the First Schedule. This matter earlier also arose before the Sales Tax Appellate Tribunal in T.A. Nos. 530, 531 and 636/84 and the Tribunal by its decision dated October 6, 1987, took the view that thermocole is exigible to tax as "general goods" under the Andhra Pradesh General Sales Tax Act, 1957. That decision, we are told, became final and the Revenue did not challenge the same. Following the earlier decision, the Tribunal allowed the appeal, against which the present tax revision case has been filed.

2. We are in complete agreement with the conclusion reached by the Tribunal that the commodity "thermocole", is exigible to tax as "general goods" under the Andhra Pradesh General Sales Tax Act. We find no merits to admit this tax revision case. It is accordingly dismissed.

3. Petition dismissed.

