(1990) 02 AP CK 0006

In the Andhra Pradesh High Court

Case No : Tax Revision Case No. 86 of 1989

State of Andhra Pradesh APPELLANT

Vs

Kaka Enterprises RESPONDENT

Date of Decision : 22-02-1990

Acts Referred:

Citation : (1992) 84 STC 266

Hon'ble Judges : S.S. Mohammed Quadri, J;B.P. Jeevan Reddy, J

Bench : Division Bench

Judgement

1. The question is whether the stabilizers sold by the respondent herein ought to be taxed as electrical goods under entry No. 38 of Schedule I or as accessories to televisions under entry No. 3 of the First Schedule. This Court had already taken the view that since the stabilizers are not used exclusively in connection with televisions, but can be used for many other purposes, they ought to be taxed as electrical goods under entry No. 38. This is the view taken by the Tribunal. The T.R.C. is accordingly dismissed.

2. Petition dismissed.

