(1999) 06 AP CK 0031

In the Andhra Pradesh High Court

Case No : Tax Revision Case No. 114 of 1999

State of A.P. — APPELLANT

Vs

General Electronic Corporation — RESPONDENT

Date of Decision : 16-06-1999

Acts Referred:

Citation : (2000) 118 STC 514

Hon'ble Judges : S.V. Maruthi, J;S. Ananda Reddy, J

Bench : Division Bench

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

Final Decision : Dismissed

Judgement

S.V. Maruthi, J.—The question that involved in this tax revision case is whether the M-Seal is an adhesive falling under entry 191 of the First Schedule to the Andhra Pradesh General Sales Tax Act, 1957 or to be treated as falling under the entry general goods. The Tribunal, in view of the report filed and following the judgment of this Court, held that M-Seal is not an adhesive as it is used for blocking of leakages and as per the Central Excise Tariff Rules, it was classified under item No. 32.14.

2. Even according to the Tribunal, the M-Seal is not used as adhesive, but, only as blocking agent to block the leakages of liquids. Therefore, we do not see any reason to interfere with the judgment of the Tribunal.

The tax revision case is, therefore, dismissed. No costs.