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(1999) 06 AP CK 0065

In the Andhra Pradesh High Court

Case No : Tax Revision Case No. 149 of 1999

State of A.P. APPELLANT

Vs

Richwood Products P. Ltd. RESPONDENT

Date of Decision : 23-06-1999

Acts Referred:

Citation : (2000) 118 STC 189

Hon'ble Judges : S. Ananda Reddy, J;Ramesh Madhav Bapat, J

Bench : Division Bench

Advocate : Special Govt. Pleader for Taxes, for the Appellant;

Final Decision : Dismissed

Judgement

S. Ananda Reddy, J.—The department has filed this tax revision case aggrieved by the order passed by the Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad, on June 23, 1995 in T.A. No. 317 of 1993.

2. This assessment pertains to the year 1987-88. The question before the Tribunal was whether Novopan plywood used in the manufacture of doors and windows comes under the category of "flush doors" or it comes under the general category of unclassified goods. It was the contention of the department that since the material used in the manufacture of windows and doors is Novopan plywood, it should come under entry No. 114 of the First Schedule to the Andhra Pradesh General Sales Tax Act, 1957. But, the Tribunal gave a finding on the ground that the words "in any other form including flush doors" was added to the entry 114 with effect from February 15, 1989 by the Andhra Pradesh General Sales Tax (Amendment) Act, 1989 (4 of 1989) and when this entry is subsequently introduced, it cannot be said that for the assessment year in question the commodity can be classified as the item falling under entry 114. Considering the above facts, the Tribunal allowed the appeal filed by the respondent herein, viz., Richwood Products Pvt. Ltd., Vijayawada. Under these circumstances we find no merit in this tax revision case and it is accordingly

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dismissed.

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