(1967) 10 MAD CK 0008

In the Madras High Court

Case No : Tax Case No. 150 of 1966 and Revision No. 98

State of Madras APPELLANT

Vs

Indian Oxygen Limited RESPONDENT

Date of Decision : 16-10-1967

Acts Referred:
Tamil Nadu General Sales Tax Act, 1959 — Entry 41

Citation : (1968) 22 STC 476

Hon'ble Judges : Veeraswami, J;Ramaprasada Rao, J

Bench : Division Bench

Advocate : The Special Government Pleader, for the Appellant; T.N.C. Rangarajan, instructed by King and Partridge, for the Respondent

Final Decision : Dismissed

Judgement

Veeraswami, J.—The only point in this case is whether arc welding rods are electrical goods within the meaning of entry 41 of the First

Schedule of the Madras General Sales Tax Act, 1959. This point was elaborately considered by us in Tax Case No. 140 of 19641 in which we

were of the view that welding rods were not within the ambit of the entry. Learned Special Government Pleader tried to distinguish Tax Case No.

140 of 19641, but he has not succeeded in pointing out any difference. The Tribunal had a demonstration before it, and on that basis it has stated

that the rods by user of oxygen gas melted and became non-existent in the process of welding. That means the welding rods were capable of user

without electrical energy. Even otherwise, the Tribunal was correct in its view that the rods did not fall within the ambit of ""electrical goods"" as

defined in entry 41, because the rods themselves neither generate nor transmit electricity. But in the process of welding, the rods, due to the heat produced, melt and disappear. Following our judgment in Tax Case No. 140 of 1964, Since reported as Deputy Commissioner of Commercial

Taxes, Madurai Division, Madurai v. Ravi Auto Stores [1968] 22 S.T.C. 172 we dismiss this tax case. No costs.

