

State of Andhra Pradesh Vs. Deccan Engineering and Refrigeration Co.

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Court : Andhra Pradesh

Decided On : Feb-05-1991

Reported in : [1992]84STC360(AP)

Judge : Upendralal Waghray and ;Yogeshwar Dayal, JJ.

Acts : Andhra Pradesh General Sales Tax Act, 1957

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

Appellant : State of Andhra Pradesh

Respondent : Deccan Engineering and Refrigeration Co.

Advocate for Pet/Ap. : The Government Pleader for ;Commercial Taxes

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.

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