SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com

State of Andhra Pradesh Vs. Dora Plastics (Pvt.) Ltd.

State of Andhra Pradesh Vs. Dora Plastics (Pvt.) Ltd.

SooperKanoon Citation : sooperkanoon.com/438246

Court : Andhra Pradesh

Decided On : Jan-31-2006

Reported in : [2006]147STC683(AP)

Judge : Bilal Nazki and ;D. Appa Rao, JJ.

Acts : Andhra Pradesh General Sales Tax Act, 1957

Appeal No. : Tax Revision Case No. 2 of 2006

Appellant : State of Andhra Pradesh

Respondent : Dora Plastics (Pvt.) Ltd.

Advocate for Pet/Ap. : Special Standing Counsel for Commercial Taxes

Disposition : Revision dismissed

Judgement :
ORDER

Bilal Nazki, J.

1. This revision has been filed against an order passed by the Sales Tax Appellate Tribunal. The controversy before the Tribunal was whether plastic cups and tumblers would fall within entry No. 19 of the First Schedule to the Andhra Pradesh General Sales Tax Act, 1957 (for short 'the Act') or would fall within entry No. 187

of the First Schedule to the Act. In the Tribunal's view, these items were basically containers and as such, they would fall within entry 19 of the First Schedule to the Act. The Tribunal relied on a judgment of the Supreme Court reported in G. Claridge & Company Ltd. v. Collector of Central Excise : 1991ECR433(SC) by which the Supreme Court held that egg trays fall within the meaning of expression of 'container'. In this view of the matter, we do not think there is any scope for revising the order passed by the Tribunal.

2. The tax revision case is liable to be dismissed and is accordingly dismissed.

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com