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State of Andhra Pradesh Vs. Gold Star Engineering Enterprises

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SooperKanoon Citation : sooperkanoon.com/444453

Court : Andhra Pradesh

Decided On : Dec-29-1998

Reported in : [2000]119STC343(AP)

Judge : S.V. Maruthi and ;A. Hanumanthu, JJ.

Acts : Andhra Pradesh General Sales Tax Act, 1957

Appeal No. : Tax Revision Case No. 234 of 1998

Appellant : State of Andhra Pradesh

Respondent : Gold Star Engineering Enterprises

Advocate for Pet/Ap. : The Special Government Pleader for Taxes

Disposition : Petition dismissed

Judgement :
ORDER

1. The Tribunal on a perusal of the invoices found that the sales turnover relates to items like, brass wire, welding cable, gas cutter, with standard accessories, welding hose pipe, aluminium winding cable, cable socket, hose pipe, cutting nozzle, hose clips, etc., and, therefore, they do not fall under entry 141 of the First Schedule to the Andhra Pradesh General Sales Tax Act, 1957 as entry 141 of the Andhra Pradesh General Sales Tax Act, 1957, relates to all kinds of welding

electrodes and rods. The Tribunal also held that these items fall under entry 83 of the First Schedule to the Andhra Pradesh General Sales Tax Act, 1957 as parts of the machinery.

We do not see any infirmity in the order of the Tribunal and hence the tax revision case is dismissed.

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