

Deputy Commissioner Of Sales Tax (Law), ... vs M/S. T.P. Rantasabhapaty And Others on 11 February, 1981

Equivalent citations: AIR1981SC1362B, (1981)2SCC692, 1981(13)UJ188(SC), AIR 1981 SUPREME COURT 1362, 1981 (2) SCC 692, 1981 TAX. L. R. 2980, 1981 SCC(TAX) 158, 1981 STI 337

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Bench: A.P. Sen, E.S. Venkataramiah, R.S. Pathak

JUDGMENT

R.S. Pathak, J.

1. In all these appeals, the appellant raises the question whether G. I. Pipes fall within the description "Water Supply and Sanitary Fittings" in Entry 26A of the First Schedule to the Kerala General Sales Tax-Act, 1963. The question was answered by the High Court against the appellant. Since then this Court has held in Deputy Commissioner of Sales Tax (Law) Board of Revenue v. G.S. Pai & Co. that in certain circumstances, G.I. Pipes may be regarded as exigible 10 sales tax under Entry 26A. Whether G.I. Pipes can be regarded as 'sanitary fittings' within the meaning of the Entry will depend on the facts of each case. We think that it is appropriate that the cases should be remanded to the Appellate Assistant Commissioner to decide the question on the basis of the test laid down by this Court in the aforesaid judgment.

2. The appeals are allowed, the judgment of the High Court in the several cases is set aside and the cases are remanded accordingly. There is no order as to costs.