

Karnataka High Court

Commissioner Of Customs vs M/S Microsoft Corporation India ... on 26 August, 2010

Author: N.Kumar And H.S.Kempanna

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3., déivared the fdiawing:-

JU£EMENT This %1 is by the ravemza against the by the T□buna! ans: :1 Searver though a Cajmtw mtrai {mm imparting as ':2 times not far: witrzirz tn; hand psrsmal ecrnputers (Pe>:'sa':ai'I\$g7<:s:\$}§u'\$"éirs¢'fii.aimtcséc>:E\$}AV; i.\_; »..#. 'V

2. The drain: mrecter.+G-9ne:\$;a;V'éçaAf?--\_F'::sf□\_sig\$§' raaagma a Cirwiar No.16!2"% dated that amend hand 'pasana! aim be permitted □éame under the psrwisians 6! para 5.'! cf 83% senérze prcrvidms. In the irjstant the imported gaads deswibed as HP presuming aquiprrmt) amina invoice 3 632% i":';'2&98 zxsw ma saw appears it: have been used far arwnd 3 years am has 3 resi□kai iifa csf amend 1% years.

As \$23 aferesraid Cireuiar gtmfé□s □m! at' \_ gaeds of the natura rrnanizianed abava, 313 a\$udit\_:at\$::igfjav::1th.\$:□y "

traatw the server as a Cempuler and as a,'d4lif:i'?.tufaaf.l\$}.3};..Yt\*- was,%\$»%k%J' secmcs ham cornputar, he new that', we esémés-. '5«aVea Ezviéia□qjgtéa me am Poiécý under section 11%;!) and L .?'1'-VV1E'(&) cf ma Cisaezms Act and gave an the goods on saaymnt o: □he wamim. maly as Rs.2£I,%□+. in (Mmals) held that, {reg is not eovamd under the § a\_%d -'as §1e assesses did net deniare the Jfzzvés-dedaratian, he rewmed tljg□he The revenue awfieved an appeal before me Tribunai. The TzibuLi\$as""\$z;\$éd"&i\_<aL\$, F□ dxaubt, servers are aiss ccrzwters but éfé which are meant far smi□ agztptiimtiori 4: «i:' ' ?;y;s;L»...:1'ei%.'sr.r;;;e1< .N They are antiraiy afferent {rem the persona:

iapto□carnputrs, which are ac□xaily stana-aims M, 4 CSTA mzaas equipments. Moreover, in commercial panance, described as 'servers' only and it is also > they don't have the keyboard and servers will be the larger machines ha;&n;\$Vgery The processing speed aiso will' 'aréhd are van'-ms types af servers for "Thér e is no reason to exclude mom m:n.%m-..e Goods'. so. they are not

stan;-m{g:ao the Tnbuna! dismissed the same, the revenue is before "" H

3. § teamed counset for the 'A ' ..... .. "

< facts, it is clear that the goods that ' A personal computers (Pcstiaptops) are the V . covered under. Annexure- 'E', the Circular. Tribunal was justified in nni ng that the Circular \_ déjnot pply to the sewers of the doscption, which is invoiced In case. In that View at the matter, we do not see any error n/ 5 \$ \$ "% ' § é: £23233 ca-gmsrzea \$3; gm E □ □ □ □ é, his merét □ g \$ £ \$ a \$ ' \$ \$ \$ ' z \$ \$ \$ z g \_\_\_\_ M Es □ arzzégsaé 3%? V