

Supreme Court of India

The Deputy Commissioner Of ... vs M/S Mysore Breweries Ltd. & Ors on 4 March, 1997

Author: Sen

Bench: Cji, Suhas C. Sen, Sujata V. Manohar

PETITIONER:

THE DEPUTY COMMISSIONER OF COMMERCIAL TAXES, BANGALORE

Vs.

RESPONDENT:

M/S MYSORE BREWERIES LTD. & ORS.

DATE OF JUDGMENT: 04/03/1997

BENCH:

CJI, SUHAS C. SEN, SUJATA V. MANOHAR

ACT:

HEADNOTE:

JUDGMENT:

J U D G M E N T SEN, J.

Following the decision in Civil Appeal Nos.8479-8482 of 1994 (United Breweries Limited v. State of Andhra Pradesh), these appeals must fail.

Mr.B. Sen, appearing on behalf of the respondents has drawn our attention to clause (ff) of sub-rule (4) of Rule 6 of the Karnataka Sales Tax Rules, 1957, which specifically provides:-

"6(4). In determining the taxable turnover, the amount specified in clauses (a) to (n) shall, subject to the conditions specified therein, subject to the conditions specified therein, be deducted from the total turnover as determined from the total turnover sub-rule (1) -

(a)
to		
(f)

(ff). all amounts falling under the head charges for packing; that is to say, the cost of packing materials and cost of labour for packing in respect of goods not liable to tax

at the hands of the assessee, whether or not such amounts are specified and charged for by the dealer separately;"

Mr. B. Sen has contended that this is an additional ground why appeals should be dismissed in this case.

The appeals are dismissed. No order as to costs.