

**(2012) 12 JH CK 0057**

**Jharkhand High Court**

**Case No:** Tax Appeal No. 1 of 2002

Commissioner of Income Tax,  
Ranchi

APPELLANT

Vs

Usha Beltron Limited, Ranchi

RESPONDENT

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**Date of Decision:** Dec. 10, 2012

**Hon'ble Judges:** Prakash Tatia, C.J; Jaya Roy, J

**Bench:** Division Bench

**Advocate:** D. Roshan, A. Kumar and R. Kumari, for the Appellant; B. Poddar M. Choudhary, D. Poddar, P. Poddar and A. Sinha, for the Respondent

**Final Decision:** Dismissed

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### **Judgement**

1. Learned counsel for respondent drew our attention to the order dated 6th November, 2012, passed by this Court in Tax Appeal No. 2/2002 (Commissioner of Income Tax, Ranchi Vs. Usha Beltron Ltd., Ranchi) and submitted that the question of law as raised in this case has been answered in various judgments including the case of [Commissioner of Income Tax Vs. Steel City Beverages \(P\) Ltd.](#) , [Commissioner of Income Tax-I Vs. Upasana Finance Limited](#), and Commissioner of Income Tax Vs. Margdarshi Chit Fund (P) Ltd. and the same has been followed in Tax Appeal No. 2/2002. It has been held in those cases that the articles in question were independent units and those were found to be containers and in this case also, article in question is the electricity measurement meter, which is also an independent unit and therefore, this Tax Appeal can be dismissed in the light of the ratio of the above cases, which covers the present article, the electricity measurement meter. Learned counsel for the appellant could not dispute the legal position.

2. Therefore, this appeal is dismissed.