

Commissioner of Income Tax, Ranchi Vs Usha Beltron Limited, Ranchi

Court: Jharkhand High Court

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

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.