Deputy Commissioner of Commercial Taxes, Bangalore Vs Mysore Breweries Ltd. and Others

Civil Appeals Nos. 892-94 Of 1991

Court: Supreme Court of India

Date of Decision: March 4, 1997

Acts Referred:
Karnataka Sales Tax Rules, 1957 â€" Rule 6(4)

Citation: (1997) 2 SCALE 465 : (1998) 109 SCC 345 Supp : (1997) 9 SCC 278

Hon'ble Judges: A. M. Ahmadii, C.J; Sujata V. Manohar, J; S. C. Sen, J

Bench: Full Bench

Final Decision: Dismissed

Judgement

Suhas C. 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.

2. 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, be deducted

from the total turnover as determined under Clauses (a) to (e) of 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;

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

4. The appeals are dismissed. No order as to costs.