

Deputy Commissioner of Sales Tax (Law), Board of Revenue (Taxes) Ernakulam Kerala

Vs

Uma Jewellery and Others

Civil Appeals Nos. 906, 1162, 1163, 1164, 1165, 1166, 1170, 1171, 2146, 2152, 2155, 2185, 2186, 2190, 2191, 2193, 2195 and 2196 of 1979

(R.S. Pathak, A.P. Sen, E.S. Venkataramiah JJ)

11.02.1981

JUDGMENT

PATHAK, J. –

In all these appeals, the question raised is whether the ornaments and other articles of gold fall within Entry 56 of the First Schedule to the Kerala General Sales Tax Act, 1963. In view of the decision rendered by this Court in Deputy [(1980) 1 SCC 142 : 1980 SCC (Tax) 70 : (1980) 1 SCR 938], they are liable to be taxed at the general rate of 3 per cent. under Section 5-A read with Section 5(1)(ii) of the Act. That being so, the appeals are allowed, the judgment of the High Court is set aside and the question is answered in the aforesaid terms. There is no order as to costs.

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