

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

Vs

M/S. T. P. Rantasabhapaty and Others

Civil Appeals Nos. 1167, 1168, 1169, 2149, 2151, 2187, 2188 and 2189 of 1979

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

11.02.1981

JUDGMENT

PATHAK, J. -

1. In all these appeals, the appellant raises the question whether G. I. Pipes fall within the description "Water supply and sanitary fittings" in Entry 26-A of the First Scheduled to the Kerala General Sales Tax Act, 1963. The question was answered by the High court against the appellant. Since then this Court has held in Deputy Commissioner of Sales Tax (Law), Board of Revenue v. G. S. Pai & Co. that in certain circumstances, G. I. Pipes may be regarded as exigible to sales tax under Entry 26-A. Whether G. I. Pipes can be regarded as 'sanitary fittings' within the meaning of the entry will depend on the facts of each case. We think that it is appropriate that the cases should be remanded to the Appellate Assistant Commissioner to decide the question on the basis of the test laid down by this Court in the aforesaid judgment.

2. The appeals are allowed, the judgment of the High Court in the several cases is set aside and the cases are remanded accordingly. There is no order as to costs.

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