

Deputy Commissioner of Sales Tax (Law), Ernakulam

Vs

M. O. Devasia and Co. and Others

Civil Appeals Nos. 180, 514, 515-517, 519-522, 533, 680, 823 & 1165 of 1980; 2473 of 1981 and  
2607 of 1982

(P. N. Bhagwati, A. P. Sen, R. S. Pathak JJ)

08.12.1982

ORDER

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 Commissioner of Sales Tax (Law), Board of Revenue v. G. S. Pai & Co. ((1980) 1 SCR 938 : (1980) 1 SCC 142 : 1980 SCC (Tax) 70 : AIR 1980 SC 611 : (1980) 45 STC 58), 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 will be no order as to costs.

</html