

राजस्थान सरकार  
राजस्थान कर बोर्ड, अजमेर

क्रमांक : अपील / 2164,2165,2166,2167 / 2016 / जयपुर

दिनांक :

अपील संख्या 2164 / 2016 जयपुर  
अपील संख्या 2165 / 2016 जयपुर  
अपील संख्या 2166 / 2016 जयपुर  
अपील संख्या 2167 / 2016 जयपुर  
मैसर्स सुरेश इन्फोटेक, जयपुर

बनाम

सहायक आयुक्त, वा.क.विभाग, प्रतिकरापवंचन प्रथम, जयपुर

**-: सूचना वृहतपीठ गठन :-**

उपरोक्त प्रकार प्रकरणों में माननीय अध्यक्ष महोदय के निदेशानुसार नियम 31(4) राजस्थान मूल्य परिवर्धित कर नियम, 2006 के अन्तर्गत गठित वृहतपीठ (एल.बी.) के लिए निम्नलिखित माननीय सदस्यगणों का नामांकन किया गया है :-

1. माननीय अध्यक्ष श्री वी. श्रीनिवास
2. माननीय सदस्य श्री राजीव चौधरी
3. माननीय सदस्य श्री के.एल.जैन

वृहतपीठ में आगामी सुनवाई दिनांक 24.10.2018 को मुख्यालय अजमेर में प्रातः 10.30 बजे की जायेगी। अतः आप सभी अभिभाषक इस वृहतपीठ के समक्ष अपना पक्ष प्रस्तुत करने हेतु आमन्त्रित हैं।

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रजिस्ट्रार

राजस्थान कर बोर्ड, अजमेर

दिनांक : 12-10-18

क्रमांक : राग / 26778-799

प्रतिलिपि :-

- 1 निजी सचिव, माननीय अध्यक्ष महोदय।
- 2 निजी सहायक माननीय सदस्य श्री के.एल.जैन।
- 3 निजी सहायक माननीय सदस्य श्री राजीव चौधरी।
- 4 सहायक आयुक्त (निगरानी) वा.क. विभाग, अजमेर।
- 5 श्री महावीर चन्द बोहरा, एडवोकेट, अध्यक्ष टैक्स बार एसोसिएशन, सी-2/1, 11<sup>th</sup> फ्लोर, अम्बे चैम्बर, जौहरी नेट के बाहर, जयपुर।
- 6 श्री प्रदीप शर्मा, एडवोकेट, अध्यक्ष टैक्स बार एसोसिएशन, 408, महिमा ट्रिनिटी माल, स्वेज मार्ग, सर्किज, न्यू सैनिटरी रोड, सोडाला, जयपुर।
- 7 श्री एच.एच. लालावट्टा, अध्यक्ष टैक्स बार एसोसिएशन, 14-15, बृज बिहार, पूल्ला, उदयपुर।
- 8 श्री सिद्धार्थ शर्मा, एडवोकेट, सी-12 ए. सूर्यापथ, न्यू कॉलोनी एम.आई रोड, जयपुर।
- 9 टैक्स बार, अजमेर।
- 10 उपराजकीय अभिभाषक अजमेर/जयपुर।
- 11 नोटिस बोर्ड अजमेर/नोटिस बोर्ड योजना भवन, जयपुर।
- 12 नोटिस बोर्ड राजस्व मण्डल, अजमेर।
- 13 श्री नवीन कुमार, सूचना सहायक को वेबसाइट पर प्रदर्शित करने हेतु।
- 14 अन्य अभिभाषक गण।

~~रजिस्ट्रार~~

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राजस्थान कर बोर्ड, अजमेर

# **RAJASTHAN TAX BOARD, AJMER**

## **Notice**

**Dated : 11-10-2018**

It is notified for information to all the concerned that a Larger Bench comprising of Hon'ble Chairman Mr. V. Srinivas, Hon'ble Member Mr. Rajeev Chaudhary and Hon'ble Member Mr. K.L. Jain will hear the matter of **M/s Suresh Infotech**, G-7, 22 Godown Industrial Area, Jaipur V/s Assistant Commissioner, Anti Evasion, Circle-I, Rajasthan, Jaipur & Anr (**Appeal No. 2164/2016 to 2167/2016**) at Rajasthan Tax Board, Ajmer for appropriate answer to the issue as referred to it :-

### **Factual Matrix**

- (1) The assessee has sold the laptops in a composite pack which comprised of laptop battery, laptop adapter, laptop charger etc and collected & deposited the tax @ 4% or 5% as applicable during the relevant period, by treating the goods as 'IT Products'. The AO after his detailed findings held these products to be not covered under the Schedule-IV (Part-A), instead held it to be taxable at residuary tax rate of 12.5% or 14% as applicable during the relevant period for Schedule-V goods, and levied differential tax, interest and also imposed penalty u/s 61 of the RVAT Act.
- (2) The Division Bench of the Tax Board in the judgement in this case, dated 10.08.2018, has held that the battery charger supplied along with the laptop in a composite pack bearing a single MRP, shall form part of the composite item called 'laptop' and no separate tax at residuary rate can be levied on this component. But looking into a contrary judgment of another DB the matter has been referred to the Larger Bench.
- (3) A Division Bench of the Tax Board in the case of Acer India Pvt Ltd. V/s Assistant Commissioner, in appeal no. 2071/2016 decision dated 10.07.2018, has held that taxability of charger of the laptop when supplied alongwith the main item will be at the residual rate as the accessories were not included in entry 28 of the Schedule-IV Part A.

Looking into the apparent divergent views/ judgments of the Division Benches, the matter has been referred to a larger bench for its consideration and decision thereupon. Accordingly, the following important question of law has been framed for consideration of the Hon'ble Larger Bench :-

### **The issue:**

**“In the fact and circumstances of the cases whether the chargers of laptop sold in a composite pack alongwith the main product laptops, would be chargeable at the rate of tax 5 % as notified under Schedule - IV of the Act treating the charger as an integral part of the laptop or it would be treated as an accessory taxable at residuary tax rate as per Schedule-V of the Act.”**



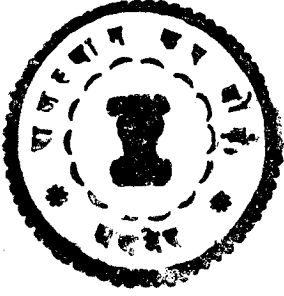
  
Registrar  
Rajasthan Tax Board,  
Ajmer

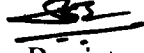
No.

Dated : 11.10.2018

Copy to :-

1. Notice Board
2. Tax Bar Association Ajmer/Jaipur/Jodhpur/Udaipur
3. All Govt. Advocates in Tax Board
4. Appellant's Advocate Shri Sidharth Ranka and Shri Muzaffar Iqbal
5. Commissioner, Commercial Taxes, Rajasthan, Jaipur
6. Respondents



  
Registrar  
Rajasthan Tax Board,  
Ajmer