

RAJASTHAN TAX BOARD, AJMER

Rectification No.109/2013/Jaipur

Rectification No.110/2013/jaipur

Rectification No.111/2013/japur

Commercial Taxes Officer

Anti evasion,Zone frist,Jaipur

Appellant

V/s

Federal Mugal Goetze(India)

Jaipur

Respondent

D.B.

Sunil Sharma,Member

Madan Lal,Member

Present:

Shri R.C. Shah

Advocate for the appellant

Shri N.K.Bad

Deputy Govt. Advocate For the respondent

Order date 05.06.2014

JUDGMENT

1. These three applications have been moved by the respondent for rectification of the appeal orders bearing Nos. 2109- 2111/ 2012, dated 29.08.2013 passed by the Rajasthan Tax Board(for short, "the Board") under section 83 of the Rajasthan Value Added Tax Act , 2003 (for short, "the Act") in cases of M/s Federal Mugal Goetze (India) Ltd, Jaipur Vs Commercial Taxes Officer, Anti evasion, Zone, Jaipur.

2. The facts of the case are that these appeals had been filed by the Revenue on the premise that piston rings being motor parts, were chargeable to tax @ 12.5% ,even if sold as extra rings set, for they were used solely in different types of vehicles ranging from two wheelers to four wheelers according to different specifications of ring sets as per requirement, causing exigibility to tax @ 12.5%.



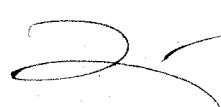
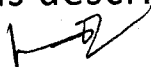
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3. The Revenue had further assailed the finding of the learned Appellate Authority in as much as holding "ringset" in basket of "iron & steel", on grounds that in the list under consideration of declared commodities ring had been mentioned but ringset did not find any accommodation therein. Moreover, It was a fact that any ring set designed as a type specific part was fitted only into a certain type of vehicle and thus qualified as a motor part; and, since impugned ringsets did not admit of the aforesaid classification in category of "rings" by virtue of being a different commercially viable commodity, they were naturally *pari passu* automobile parts, taxable @ 12.5 %.

4. The Board, rejecting the contention of the Revenue, held that the term 'rings' referred to all types of rings and therefore the assessee's product, as it was a type of ring, qualified for classification under sub clause (VIII) of clause (IV) of section 14 of the CST Act; and, this entry would cover all type of "rings" attracting tax @ 4%. Moreover, the case was covered by the judgment of the DB of the Board passed in case of Shri Ram Pistons, wherein too the sale of ring sets had been decided as sale of declared goods mentioned under sub clause (VIII) of clause (IV) of section 14 of the CST Act as taxable @4%.

5. In light of above judgments and discussion the impugned appeals of the Revenue were struck down and the appeal orders of the Appellate Authority were confirmed ; besides, levy of differential rate of tax in excess of 4 % on sale of impugned "ring sets" along with penalty and interest thereon in the impugned assessment orders was quashed.

6. The present rectification applications barely address to the issue of correction of typographical errors inadvertently crept into the main body of aforesaid judgments of the Division Bench of the Board without having to temper in whatsoever manner with the kernel thereof, as described hereunder:



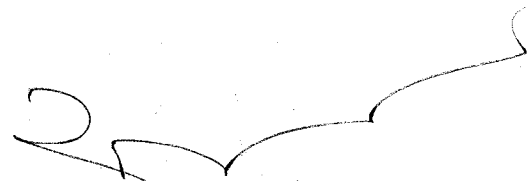
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| <u>Page no.</u> | <u>Para no.</u> | <u>Line</u> | <u>Words to be substituted</u> | <u>for</u> |
|-----------------|-----------------|-------------|--------------------------------|-----------------|
| 2 | 7 | 7 | rejecting | allowing |
| 3 | 14 | 1 | respondent state | appellant state |
| 4 | 18 | 1 | appellant | respondent |
| 4 | 19 | 1 | appellant | respondent |
| 6 | 23 | 10 | appellant | respondent |
| 6 | 27 | 4 | appellant | respondent |

7. We agree with the submission of the counsel for assessee respondent that aforesaid changes have been necessitated by the occurrence of typographical errors in declaring assessee as appellant in lieu of respondent in instant cases. The aforesaid mistakes are apparent on the face of record and merit rectification under section 33 of the Act; therefore, they are rectified as set out in the foregoing para in the manner and form stipulated therein.

8. Orders pronounced.


5.6.2014
(MADAN LAL)
MEMBER


(SUNIL SHARMA)
MEMBER