HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

S.B. Sales Tax Revision / Reference No. 71/2023

Commercial Taxes Officer,

----Petitioner

Versus

M/s H.c.l. Infosystems Limited,

----Respondent

S.B. Sales Tax Revision / Reference No. 73/2023

Commercial Taxes Officer,

----Petitioner

Versus

M/s H.c.l. Infosystems Limited,

----Respondent

For Petitioner(s)	:	Mr. Punit Singhvi with Mr. Ayush Singh
For Respondent(s)	:	Mr. Rahul Lakhwani Mr. Aditya Sharma

HON'BLE MR. JUSTICE ASHOK KUMAR JAIN

Order

04/03/2024

Heard learned counsel for the parties.

Hence, on the basis of submissions of learned counsel for parties, following question of law is involved and is framed for consideration by this Court:

> (i) Whether the Tax Board has committed a serious error in holding that the battery of Mobile/Laptop is part of Mobile/Laptop and is taxable @ 5% p.a. under Schedule-IV of RVAT Act rather it attracts tax @ 14% p.a. Schedule-V of RVAT Act at residuary rate.

List these cases on 29.04.2024.

(ASHOK KUMAR JAIN),J

CHETNA BEHRANI /26,28