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C.A.No. 6197-6199 OF 1995

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ITEM No.118

COURT No. 1

SECTION IIIA

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Civil Appeal Nos.6197-6199 of 1995@@
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Faridabad Complex Administration

Appellant

VERSUS

Indication Instruments & Ors.

Respondents

(With office report)

Date : 09/04/2002 These Appeals were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE N. SANTOSH HEGDE
HON'BLE MR. JUSTICE SHIVARAJ V. PATIL

For Appellant (s): Mr. S.K. Dholakia, Sr. Adv.
Ms. Sumita Hazarika, Adv.
Ms. Aruna Gupta, Adv.
Ms. Hemantika Wahi, Adv.

For Respondent(s): Mr. Pramod B. Agarwala, Adv.
Ms. Praveena Gautam, Adv.

UPON hearing counsel the Court made the following
O R D E R

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Heard Mr. S.K. Dholakia, learned counsel for the
appellant, from 2.10 p.m. to 2.35 p.m.

The civil appeals are dismissed with costs.

(T.I. Rajput)
Court Master

(Shelly Sengupta)
Court Master

(Signed order is placed on the file)

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CIVIL APPELLATE JURISDICTION

Civil Appeal Nos.6197-6199 of 1995@@
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Faridabad Complex Administration ...Appellant (s)

Versus~

Indication Instruments & Ors.Respondent (s)

O R D E R@@
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The first respondent manufactures dashboard instruments of various types of motor vehicles. These include speedometer, fuel gauges, oil gauges, ammeters, temperature gauges, pressure gauges, air gauges and the like. For the purpose of manufacture, they import into the octroi limits of Faridabad copper capillary tubes, bourdon tubes, speed cables, brass parts of meters, bushes and shafts, wire harness assembly, zinc die casting, carbon registers, glass prices, aluminium parts, copper and steel alloy parts, plastic pannels, plastic parts, resistance wire, rubber parts, lamp holders, bulbs, ferrite magnets, etc.

It is the contention of the appellant that copper capillary tubes, bourdon tubes, speed cables, etc. fall within the scope of Entry 76 of the Octroi Schedule of the Faridabad Administration. Entry 76 reads thus:

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"76. All kinds of scientific, mathematical, optical, surgical and dentistry instruments and equipments including telephonic, telegraphic and televisional apparatus and goods."

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.SP2

Specifically, it is the contention that copper capillary tubes, bourdon tubes, speed cables, etc. fall within the words "and goods" in Entry 76. As the High Court has rightly noticed, where the intention was to tax spare parts that has been expressly stated, as for example in Entries 77 and 78. At best, the copper capillary tubes, bourdon tubes, speed cables, etc. would be spare parts of dashboard instruments, but we are quite unable to appreciate how they can be said to be "goods" within Entry 76.

It is submitted that if we were to take that view, the words "and goods" in Entry 76 would be rendered otiose and the High Court had given no explanation, except to paraphrase the entry. We do not agree on both counts. The words "and goods" must be read in the context of the words that precede them and, therefore, they must be read as meaning goods of a scientific, mathematical, optical, surgical or dental nature and inclusive of telephonic, telegraphic and television goods.

We find no merit in the appeals. They are dismissed with costs.

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.....J.@@
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(N. Santosh Hegde)@@
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.....J.@@
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(Shivaraj V. Patil)@@
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New Delhi,
April 09, 2002.