

**BEFORE THE ADVANCE RULING AUTHORITY: ODISHA SALES TAX TRIBUNAL,
CUTTACK**

✓ **A.R.A.No.03 of 2012-13**

Present Shri G.C.Patnaik, Shri S.K. Paty, & Shri C.Jena,
2nd Judicial Member. 1st Judicial Member. Accounts Member-III.

M/s. Havells India Limited,
Plot No.168/169-A, KAC House,
Bapujinagar, Bhubaneswar. ... Applicant.

-Versus-

State of Orissa, represented by the
Commissioner of Sales Tax(O),Cuttack. ... Respondent.

For the Applicant : ... Mr. S.K.Mohapatra, Advocate.
For the Respondent : ... Mr. R.K. Rout, S.R-I.

Date of hearing: 10.07.2012 *** Date of order: 11.07.2012

ORDER

This order arises out of the application preferred by the petitioner u/s. Section 11(1) (i) of the O.V.A.T. Act by praying before this forum to fix the rate of tax on "PVC insulated Industrial Cables-1100 Volt" being manufactured by them under the O.V.A.T. Act.

2. The brief facts seeking the rate of tax of the above item, the petitioner M/s. Havells India Ltd. being a registered dealer under the O.V.A.T. Act having a valid TIN number has preferred this application and the dealer-company received the stocks from manufacturing unit located outside of the State on stock transfer basis. The dealer-company is the manufacturer of the PVC Insulated Industrial Cables and marketed the same and sought an



Advance Ruling under the above Section for rate of tax. According to the applicant the Industrial Cable means which are intended for Industrial use and as per Serial No.67 of Schedule-B of Part-II of the Tax Rate Chart prescribed under the O.V.A.T. Act it is only exigible to 4% of tax but after amendment it is now 5% of tax. Further, it was contended that the said Industrial Cables are those which have current carrying capacity of 750 Volt or more. Further, the learned counsel of the dealer has also given some reference to the British Standard of Industrial Cables and the High Voltage Cables are capable of voltage carrying capacity from 650 Volts to 33000 Volts. If it is a scheduled goods under the O.V.A.T. Act and as per Serial No.67 it is only exigible to 5% of tax after amendment. Hence, the applicant-dealer sought an Advance Ruling on the rate of tax of the Industrial Cables of having 1100 Volts being manufactured by them.



On the other hand, the Revenue filed the written submission and contended that the definition of Cables, Industrial Cables and High Voltage Cables are not defined under the O.V.A.T. Act and as per the Dictionary meaning the electrical engineering cables are used to carry electric current. There is a difference between the Industrial Cables and Domestic Cables. So, Industrial Cables are those which have current carrying capacity of 750 Volts or more. The High Voltage carrying capacity of the Industrial Cables is between 650 Volts and 33000 Volts. So, the manufacturing of Industrial Cables of having 1100 Volts squarely comes under Serial No.67 of Schedule-B of Part-II of the Tax Rate Chart prescribed under the O.V.A.T. Act.

3. By taking note of the arguments advanced from both the sides, this forum arrived at a conclusion that the Revenue is not disputing the

contention raised by the dealer-applicant that the PVC Insulated Industrial Cables of 1100 Volts comes under Serial No.67 of Schedule-B of Part-II of the Tax Rate Chart prescribed under the O.V.A.T. Act. So, there is no dispute with regard to the rate of tax of the Industrial Cables of 1100 Volts being manufactured by the applicant and its marketing. We the Tribunal also concur with the rate of tax @ 5% after the amendment as per the applicant as well as the Revenue. So, there is no need to discuss further on this point and the Industrial Cables of 1100 Volts squarely comes under Serial No.67 of Schedule-B of Part-II of the Tax Rate Chart prescribed under the O.V.A.T. Act and accordingly the Advance Ruling is disposed of.

dictated & Corrected by me,

Sd/-
(G.C.Patnaik)
2nd Judicial Member.

Sd/-
(G.C.Patnaik)
2nd Judicial Member.

I Agree,

Sd/-
(S.K.Paty)
1st Judicial Member.

I Agree,

Sd/-
(C.Jena)
Accounts Member-III.

Attested As True Copy


Senior stenographer

