

Before S. S. Sodhi & K. P. Bhandari, JJ.  
M/S KANWAR BROTHERS, PATIALA,—Applicant.

*versus*

THE STATE OF PUNJAB,—Respondent.  
General Sales Tax Reference Nos. 18 & 19 of 1984.

24th July, 1991.

*Punjab General Sales-tax Act, 1948—Entry 17, Sch. 'A'—Electric fans and electric presses are 'Electrical goods' within the meaning of Entry 17, Sch. 'A'—Test of 'Common parlance' applied.*

Held, that when the expression 'electrical goods' has not been defined either in the Act or the rules made thereunder it is clearly the 'common parlance' rule that must be applied. Seen in this light, there can be no escape from the conclusion that electric fans and electric presses are electrical goods within the meaning of entry 17 of Schedule 'A' of the Punjab General Sales Tax Act, 1948.

(Paras 2 & 3)

*General Sales Tax Reference under Section 22(1) of the Punjab General Sales Tax Act, 1948 arise out of order dated 18th January, 1984 passed by Shri Paramjit Singh, Presiding Officer, Sales Tax Tribunal, Punjab in Misc. (Reference) No. 139 of 1983-84. The Sales Tax Tribunal Punjab referred the following question of law to the High Court for opinion:—*

*"Whether on the facts and circumstances of the case electric fans and electric presses are electrical goods within the meaning of entry-17 of Schedule 'A' of the Act?"*

M. L. Puri, Advocate, for the Petitioner.

Rajiv Raina, A.A.G., Punjab, for the Respondent.

#### JUDGMENT

S. S. Sodhi, J.

(1) The controversy here is with regard to the tax payable on electric fans and electric presses under the Punjab General Sales Tax Act, 1948 (hereinafter referred to as 'the Act'). The question referred for our opinion being :—

*"Whether on the facts and circumstances of the case electric fans and electric presses are electrical goods within the meaning of entry 17 of Schedule 'A' of the Act?"*

**M/s Kanwar Brothers, Patiala v. The State of Punjab (S. S. Sodhi, J.)**

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Entry (17) of the Act reads as under:—

“Electrical goods other than electrical plant, equipment and their accessories including service matters required for generation, transmission and distribution.”

(2) The expression “electrical goods” has not been defined either in the Act or the rules made thereunder. This being so, it is clearly the ‘common parlance’ rule that must be applied. It will be recalled that while dealing with the matter, whether monoblock pumping sets were electrical goods or agricultural implements under the Act, a Division Bench of this Court in *Karnal Machinery Store v. Assessing Authority* (1), observed that in the absence of any specific meaning having been given to the expression ‘electric goods’ either in the Act or the rules made thereunder, “we have necessarily to construe it and understand the same in the sense it is used in common parlance.” In holding so, the Bench also referred to the judgment of the Supreme Court in *Commissioner of Sales Tax (Madhya Pradesh) Indore vs. M/s Jaswant Singh Charan Singh* (2) where it was observed “while interpreting items in statutes like the Sales Tax Act, resort should be had not to the scientific or the technical meaning of such terms, but to their popular meaning of the meaning attached to them by those dealing in them, that is to say to their commercial sense.”

(3) Seen in this light, there can be no escape from the conclusion that electric fans and electric presses are clearly electrical goods within the meaning of entry (17) of Schedule A of the Act. The reference is thus answered in the affirmative against the assessee and in favour of revenue. There will, however, be no order as to costs.

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R. N.R.

(1) 31 S.T.C. 3.

(2) 19 S.T.C. 469.