

Dhaval Talati

3 2025 – VIL-474-AP Whether fitness equipment like treadmills, dumbbells, rotators & fit-kit exercisers be classified under entry 60 of schedule IV of the AP VAT Act (entry related to sports goods) liable to tax@5%? Held: Yes. Facts of the case: Appellant is a dealer in Gym equipment. Appellant classified said goods as sports goods Appellant couldn't produce Form 'C' & Form 'F' under the CST Act. Revenue took the stand that said goods are not covered by entry 60 of Schedule IV of the AP VAT Act and are liable to tax@14.5%, goods being covered by Schedule V i.e. full rate of tax. Against the said order of assessment, writ was filed before the High Court. Appellants' contention: Though the g.....