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7 Can specific entry overrides General/Residuary entry? Held: Specific entry will prevail Facts of the case The petitioner manufactured Steel Grip Insulating Tape. Dispute: whether it should be classified as an “insulator” under Entry 50, Part-II, Schedule-II (lower tax rate: 4%/5%) or as an “electrical good” under the residuary entry (higher rate: 12.5%/13%). Commissioner classified it under residuary entry; recovery notices issued. Appellant’s contention Product is functionally an insulator preventing current leakage. Specific entry for insulators should prevail over general entry. Commissioner wrongly relied on trade parlance and a circul.....