



Dhaval Talati

12 Whether 'freight charges reimbursed' form part of sale price? Held : No Facts of the Case Parle Products manufactured biscuits, chocolates, and confectionery goods. Goods were sold ex-factory to wholesalers under written contracts. Although delivery was ex-factory, Parle transported goods to wholesalers as a service on behalf of the buyer, and the freight was reimbursed by the wholesalers. The Sales Tax Department included the freight amount in the "sale price" and levied tax. Parle appealed; the Tribunal held freight is not part of sale price. Revenue sought refer.....