

Dhaval Talati

15 Principle of Specificity Facts of The Case M/s. Saghay Rubber Products is engaged in the manufacture of automobile fan belts, specifically catering to two-wheelers and tractors. The initial assessment by the Commercial Tax Officers taxed these fan belts at 5% and 3% for two-wheelers and tractors, respectively. However, a re- assessment was conducted, classifying the goods under Entry 50(vi) of Part-D of the TNGST Act for AY 1993-94 and 1994-95, which led to an 8% tax rate. The said re-assessment order was challenged by the dealer before the Appellate Assistant Commissioner (CT) and he was pleased to allow the appeal on the ground that the goods are only meant for two-wheeler and tractors which a.....