

Uttarakhand HC in M/s. I.A.S Products, while rejecting assessee's case as to " The assessee/revisionist's case is that the "LPG Regulators" are part of LPG Cylinders and are taxable at the rate of 4% in Schedule II(B)-8 as per notification No. 13/XXVII (8)/ 25.05.2006, which applies to "all utensils (including pressure cookers/pans), buckets and **containers** made of aluminium, 2 iron and steel, plastic and other material except precious metals and enameled utensils", has affirmed Commercial Tax Tribunal thereby holding "We have considered the submissions of the learned counsel for the revisionist/assessee and gone through the aforesaid definitions and the rules and we found that in all the above definitions and rules, item "Cylinders" are separately mentioned from item "Pressure Regulators" indicating that the two are different items and as such "Pressure Regulator", in our opinion, cannot be said to be a container by interpreting it to be part and parcel of the "Cylinder".