

1. "In view of the above I decide the question in favour of the applicant and hold that the Load Cells are nothing but weights in common parlance and hence are part of Entry No.185 to the Third Schedule to the DVAT Act, 2004 and taxable at the rate of 4%. However, this determination shall be applicable from the date mentioned herein above and will not affect old transactions prior to this date and the authorities under the DVAT Act, 2004 will not refund any amount if so collected from the applicant."
2. "I have heard both the parties and examined the documents on record. In my view the item "Tread rubber and retreading material" is covered by HSN classification No.4002 at Sr.No.170 of Entry No.84 of the Third Schedule to the DVAT Act, 2004 as an Industrial Input and would be taxable at the rate of 4%."
3. Accordingly, the item 'Poly Propylene Rope' will get covered under Entry No.156 of the DVAT Act, 2004 and taxable at the rate of 4%. Held accordingly.
4. I have heard both the parties and gone through the material placed on record. I have also gone through the Entry No.41A of the Third Schedule to the DVAT Act, 2004 as also the relevant Headings of the Central Excise Tariff. I am of the view that since relevant Heading 8526 of the Central Excise Tariff does not find any mention in Entry No.41A of the Third Schedule to the DVAT Act, 2004, the product under reference/GPS Receiver would not be covered by the said Entry No.41A of the Third Schedule to the DVAT Act, 2004 and is therefore an unspecified item taxable at the rate of 12.5%.
5. Since the crushed small pieces of plastic bags are plastic waste the same will be covered under Entry No.60 of First Scheduled to the DVAT Act, 2004 and thus exempt from VAT. Held accordingly
6. *The applicant also produced images of various types of hangers downloaded from the same website, which also includes garment hangers. He also stated that in common parlance, hangers denotes garment hangers. 8. I have perused the application for determination under Section 84 of the DVAT Act, 2004; the documents placed on record and heard both the parties. In my view, item 'hangers' appearing in the entry at Sr.No.166 of the Third Schedule to the DVAT Act, 2004 covers all types of hangers including 'garment hangers'*

