201-4 IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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CWP-1308-2010
Date of Decision: 21.11.2025

M/s Printers House Private Limited

...Petitioners

Versus

State of Haryana and Others

...Respondents

AND

Sr. No.	Case No.	Petitioner(s)	Respondent(s)
2.	CWP-1313-2010	M/s Printers House Private Limited	State of Haryana and Others
3.	CWP-1314-2010	M/s Printers House Private Limited	State of Haryana and Others

CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL
HON'BLE MR. JUSTICE AMARINDER SINGH GREWAL

Present:- Mr. Rakshit Gupta, Advocate
for the petitioners
in CWP Nos.1308, 1313 and 1314 of 2010.

Ms. Mamta Singla Talwar, DAG Haryana.

Mr. Baldev Raj Mahajan, Senior Advocate with
Mr. Sudhir Hooda, Advocate
for the respondent-MC
in CWP Nos.1308, 1313 and 1314 of 2010.

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<u>JAGMOHAN BANSAL, J. (ORAL)</u>

1. As common issues are involved in the captioned petitions, with the consent of both sides, the same are hereby disposed of by this common order. For the sake of brevity and convenience, facts are borrowed from ***CWP-1308-2010.***

2. The petitioner through instant petition under Articles 226/227 of the Constitution of India is seeking setting aside of order dated 10.09.2009 whereby Commissioner, Municipal Corporation, Faridabad has held that Deep Hole Drilling Machine falls within definition of Computer, Electronic Goods, Weighing & Measuring Machines and Industrial Process Control Equipment.

3. The petitioner imported Deep Hole Drilling Machine from Korea. The said machine was brought in the factory premises of the petitioner. The petitioner did not dispute its octroi liability, however, claimed that octroi should be charged as per Entry 100 of the Octroi Schedule. The respondent formed an opinion that Octroi should be charged under Entry 76 (ii) of the Octroi Schedule.

4. The respondent assessed Octroi under Entry 76 (ii). The petitioner preferred an appeal which came to be dismissed by Commissioner, Municipal Corporation, Faridabad.

5. Learned counsel representing the petitioner submits that petitioner had imported Deep Hole Drilling Machine which is used to manufacture printing press. It falls under Entry 100 and not 76 of octroi schedule.

6. *Per contra*, learned counsel for the respondents submits that respondent has conducted survey and found that machine in question is equipped with sophisticated programmable micro-processor which is installed in the control panel, hence, it can be classified as Deep Hole Drilling System with computerized control and equipment with latest electronic technologies.

7. We have heard learned counsel for the parties and perused the

record with their able assistance.

8. The respondent during the course of arguments is pleading that micro-processor is installed in the machinery, thus, it is computerized machine. In the impugned order, Commissioner, Municipal Corporation, Faridabad has held that machine can be classified as Computer, Electronic Goods, Weighing & Measuring Machine & Equipment and Industrial Process Control Equipment. The relevant extracts of impugned order read as:

> *"The precious & costly item is assessed advalorem as per general instructions contained in the Municipal Account Code, 1930 as referred above.*
>
> *From the perusal of the above, it is clear that all machines classified as computer, electronic goods, weighing & measuring machines & equipments and industrial process control equipment/instruments and parts thereof would be classified under Entry no. 76 of the octroi schedule. There is no doubt that these are very sophisticated equipment."*

9. From the perusal of above quoted findings, it is evident that Appellate Authority was unaware about the correct classification of the imported goods. It simply reproduced contents of Entry 76 (ii) and held that Octroi was payable under said entry. During the course of hearing, the respondent pointed out Certificate of Electrical Engineer which seems to be prepared after passing of impugned order. As per said report, machine is equipped with sophisticated programmable micro-processor.

10. Entries 76 and 100 of octroi schedule are reproduced as under:

Entry 76		
i)	*Televisional apparatus including V.C.R.S and their parts.*	*0.01 per rupee advalorem.*
ii)	*All kinds of scientific, mathematical, optical, surgical, dentistry, instruments and parts thereof; weighing and measuring machines and equipments telephonic, telegraphic equipments, computers, electronic goods, industrial process control instruments and parts thereof.*	*0.02 per rupee advalorem.*

XXX XXX XXX XXX

Entry 100	
All kinds of machinery including agriculture industrial spare parts.	*0-70 (Rates per 100 Kg Advalorem)*

11. Entry 76 (ii) of octroi schedule covers:

(i) Scientific/Mathematical/Optical/Surgical/Dentistry Instruments and parts thereof;

(ii) Weighing & Measuring Machines;

(iii) Telephonic and Telegraphic Equipment;

(iv) Computers;

(v) Electronic Goods; and

(vi) Industrial Process Control Instrument and parts thereof.

12. The imported machine was having micro-processor but it cannot be called as Computer. Entry 76 (ii) covers Computer whereas Entry 100 covers all kinds of machinery. Entry 76 (ii) does not cover computerized machines. There is a sea of difference between computers and computerized machines. The item in question falls within definition of all kinds of machinery. It is liable to Octroi under Entry 100 and not 76. Court cannot add or subtract any word or expression in taxing entries.

Language of both entries is plain, clear and unambiguous. There is no occasion to look into the intention of the entries.

13. In the wake of above discussion and findings, the instant petition deserves to be allowed and accordingly ***allowed*** with consequential benefits. The impugned order dated 10.09.2009 is hereby set aside.

(JAGMOHAN BANSAL)
JUDGE

(AMARINDER SINGH GREWAL)
JUDGE

21.11.2025
Prince Chawla

Whether Speaking/reasoned	Yes/No
Whether Reportable	Yes/No