IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

1. CWP-26418-2013

Sony India Private Limited

… Petitioner

Versus

Union Territory of Chandigarh & others

… Respondents

2. CWP-15705-2014

Sony India Private Limited

… Petitioner

Versus

Union Territory of Chandigarh & another

… Respondents

3. CWP-15710-2014

Sony India Private Limited

… Petitioner

Versus

Union Territory of Chandigarh & another

… Respondents

4. CWP-15724-2014

Sony India Private Limited

… Petitioner

Versus

Union Territory of Chandigarh & another

… Respondents

Date of decision: 2nd September, 2026

CORAM: HON'BLE MR. JUSTICE ASHWANI KUMAR MISHRA, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE YASHVIR SINGH RATHOR

Present: Mr. Nikhil Nayyar, Sr. Advocate with
Mr. Rajat Khanna, Mr. Divyanshu Rai & Mr. Vishal Saini,
Advocates for the petitioner.

Mr. Sumeet Jain, Addl. Standing Counsel with
Mr. Sachit Singla, Standing Counsel UT Chandigarh
for respondents No.1 and 2.

ASHWANI KUMAR MISHRA, ACTING CHIEF JUSTICE (ORAL)

CWP-26418-2013

1. The petitioner is a Company registered under the provisions of Indian Companies Act and is a wholly owned subsidiary of M/s Sony Corporation, Japan, which is engaged in import of various goods in India, which are then distributed in the northern region of the country through its store in a Hub Warehouse located in Greater Noida (UP). From this centralized location, the goods are then sent by branch transfer to various branches of the petitioner-Company in northern India, including its branch at Chandigarh. The products, which are being imported and distributed by the petitioner-Company, include Digital Still Image Cameras (DSC). The question being raised is whether the petitioner-Company is entitled to concessional rate of 4% tax under the Punjab Value Added Tax Act, 2005 (for short, 'the Punjab VAT Act') as applicable to the Union Territory of Chandigarh, or not?

2. The petitioner claims itself to be covered by serial number 60 of Schedule-B appended to the Punjab VAT Act, which provides as under:

> *"60. IT products including computer, telephone, cell phones, Digital Video Disk and Compact Disk Teleprinter and Wireless Equipment and parts thereof."*

3. The proviso to Section 8(3) of the Punjab VAT Act has been invoked by the Administrator of UT, Chandigarh to issue a Notification dated 27.06.2006, wherein the entry No.60, as reproduced above, stood substituted by the following entry:

> *"4. For serial No.60 and the entries relating thereto, the following shall be substituted, namely:-*

'60. Telephones, cell phones, tele-printer, wireless equipment and parts thereof, Digital video Disc and Compact Disc and information Technology products as given hereunder:-

Sr. No.	*Description*	*Heading No.*
1	*Word processing machines, Electronic typewriters*	
	(a) Word processing machines	*8469.11.00*
	(b) Electronic typewriters	*8469.12.00*
2	*Microphone, multimedia speakers, headphones etc.*	
	(a) Microphone	
	(b) Multimedia speakers	
	(c) Headphones etc.	
3	*Telephone answering machines*	
4	*Prepared-unrecorded media for sound recording*	
5	*IT software of any media:-*	
	(a) Disc for laser reading systems for reproducing phenomena other than sound or image	*8524.31.11*
	(b) Magnetic tapes for reproducing phenomena other than sound or image	*8424.40.11*
	(c) Other Software	
	(i) On floppy disc or cartridge tape	*8524.91.11*
	(ii) On disc or on CD ROM	*8524.91.12*
	(iii) On other media	*8524.91.13*
6	*Transmission apparatus other than apparatus for radio or TV broadcasting:-*	
	(a) Walkie-talkie set	*8525.20.11*
	(b) Cordless handset	*8525.20.12*
	(c) Car telephone	*8525.20.13*
	(d) Transportable telephone	*8525.20.14*
	(e) Marine radio communication	*8525.20.15*

	equipment	
	(f) Amateur radio equipment	*8525.20.16*
	(g) Cellular telephone	*8525.20.17*
7	*Radio communication receivers, Radio Pagers:-*	
	(a) Radio Pagers	*8527.90.11*
	(b) Demodulators	*8527.90.12*
	(c) Other	*8527.90.19*
8	*Aerials, Antennae and parts*	*8,5291*
9	*LCD Panels, LED Panels and parts-*	
	(a) LCD Panels/LED Panels	*8531.20.00*
	(b) Parts	*8531.90.00*
10	*Electrical capacitors, fixed, variable and parts:-*	
	(a) Electrical capacitors, fixed, variables	*8,532*
	(b) Parts	*8532.90.00*
11	*Electronic Calculators*	*8470.10.00*
12	*Electrical Resistors*	*8,533*
13	*Printed Circuits*	*8534.00.00*
14	*Switches, connectors, relays of upto 5 amps*	*8536.10.00*
15	*DATA/Graphic Display tubs, other than Picture tubes and parts:-*	
	(a) Colour	*8,540*
	(b) Black and White or other monochrome	*8540.50.00*
16	*Diodes, transistors and similar semi-conductor devices*	*8,541*
17	*Electronic integrated Circuits and Micro-assemblies*	*8,542*
18	*Signal Generators and parts:*	
	(a) Signal Generators	*8,543.2*
	(b) parts	*8543.90.00*
19	*Optical fibre cables made up of individually sheathed fibres, whether or not assembled with, electric*	*8,544.7*

	conductors or fitted with connectors	
20	*Optical fibre and optical fibre bundle, cables, other than those of hearing 8544.70 9001.10.00.21.* *Liquid Crystal devices, flat panel display devices and parts:-*	
	(a) Liquid Crystal devices flat panel display devices	*9013.80.10*
	(b) Parts	*9,013*
22	*Computer systems and peripherals Electronic diaries:-*	
	(a) Computer systems and peripherals	*8,471*
	(b) Electronic diaries	*8470.90.10*
23	*Cathode ray oscilloscopes, spectrum analyzers, signal analyzers:-*	
	(a) Cathode ray oscilloscopes	*9030.20.00*
	(b) Spectrum analyzers	*9030.39.20*
	(c) Signal analyzers	
24	*Parts and Accessories of HSN 8473 84.69, 84.70 and 84.71*	
25	*DC Micro motors, Steppe motors of 37.5 watts:-*	
	(a) DC Micro motors of an output not exceeding 37.5 watts	*8501.1.11*
	(b) Stepper motors of an output not exceeding 750 W	*8501.31.11*
	(c) Stepper motors of an output not exceeding 37.5 watts	*8501.10.12*
	(d) Stepper motors of an output not exceeding 750 W	*8501.31.12* *26.*
26	*Parts of HSN 85.01 8503*	
27	*Uninterrupted power supply*	*8471.90.00*
28	*Permanent magnets and articles*	*8,505*
29	*Electrical apparels for the telephone of line telegraphy*	*8517”*

4. The petitioner is aggrieved by the Notification dated 27.06.2006 on the ground that the Administrator of UT Chandigarh has no jurisdiction

to issue such Notification under the proviso to Section 8(3) of the Punjab VAT Act, and that the original entry No.60 in Schedule-B would continue to be operative for the purposes of present petitioner insofar as the levy of VAT on Digital Still Image Cameras is concerned. Various other submissions are also advanced by the learned senior counsel for the petitioner to contend that the amendment introduced in entry No.60 vide the Notification impugned, is wholly arbitrary and is in excess of the jurisdiction of the authority concerned.

5. Per contra, learned counsel for the Revenue submits that the amendment introduced in entry No.60 does not cause any prejudice to the petitioner, inasmuch as the claim of the petitioner is that its product forms part of the Information Technology products, which remains common both in the unamended entry No.60 as well as amended entry No.60. Therefore, at the instance of the present petitioner, any challenge to the Notification need not be gone into by this Court.

6. We have heard learned counsel for the parties and have perused the material placed on record.

7. Entry No.60 as it originally stood in the Punjab VAT Act, as also the entry which stood allegedly substituted pursuant to the impugned Notification, have already been extracted above. So far as the unamended entry No.60 is concerned, it refers to IT products including Computer, Telephone, Cell Phone, Digital Video Disk and Compact Disk Teleprinter and Wireless Equipment and parts thereof. According to the petitioner, its product namely Digital Still Image Cameras (DSC), is included by the unamended entry No.60 as it forms part of the expression 'IT Products'.

8. When we examine the substituted entry No.60, we find that the expression ‘IT Products’ continues to form part of the amended entry No.60 also. Thus, both unamended entry No.60, as well as the amended entry No.60, cover IT Products, the goods enumerated therein being illustrative of the broader expression. The illustrated products, such as Computer, Telephone and Cell Phone in the unamended entry No.60, or Telephones, Cell Phones, Tele Printers, Wireless Equipment etc. are not relied upon by the petitioner to claim concessional rate of tax. Its claim is based only on its assertion that its product i.e. Digital Still Image Camera (DSC) forms part of the expression ‘IT Products’. The expression ‘IT Products’ finds place both in the unamended entry No.60 as well as amended entry No.60. We, therefore, find substance in the objection raised by the learned counsel for the Revenue that the petitioner is not prejudiced in any manner by the Notification dated 27.06.2006, inasmuch as its claim of being covered by the expression ‘IT Products’ remains uninfluenced by the impugned Notification.

9. In such circumstances, we find that any challenge to the Notification on the ground urged by the petitioner remains only academic in importance and need not be commented upon by this Court.

10. With the aforesaid observations made, this petition is consigned to the records.

CWP No.15705, 15724 & 15710 of 2014

So far as the connected writ petitions bearing CWP No.15705, 15724 & 15710 of 2014 are concerned, these petitions were filed challenging order of assessment on account of pendency of the lead case (CWP-26418-2013).

Since the lead case has already been disposed of by us, we are of the view that the petitioner-Company would be better advised to challenge the order of assessment by filing an appeal in accordance with law. All questions are left open for examination in such appeal.

We further provide that in case such appeals are instituted within 30 days from today, the same shall be entertained without raising any objection with regard to the period of limitation.

All these three petitions also stand disposed of.

(ASHWANI KUMAR MISHRA)
ACTING CHIEF JUSTICE

(YASHVIR SINGH RATHOR)
JUDGE

September 2, 2026
rps

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No