



MAJESTY LEGAL  
Advocates & Solicitors

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**WHEN SOLD IN A COMPOSITE PACKAGE, ATTRACTS SAME RATE OF TAX**

***State Of Karnataka Versus Micromax Informatics Ltd***

Hon'ble Supreme Court in the case of *State Of Karnataka Versus Micromax Informatics Ltd*<sup>1</sup> dismissed the SLP while upholding the judgment passed by the Hon'ble Karnataka High Court wherein it was held that the same rate of tax would be applicable on both Mobile Phone and Mobile Phone Charger sold together as one unit under Karnataka VAT Act, i.e. 5%.

***TEAM MAJESTY LEGAL***<sup>2</sup>

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<sup>1</sup> SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 40320/2023

<sup>2</sup> Majesty legal is a LAW FIRM established in 2013 by Ms. Mahi Yadav. Objective of this legal update is to provide insights on law, statutes and is personal in nature, not to be deemed as legal advice.

ITEM NO.44

COURT NO.8

SECTION IV-A

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 40320/2023

(Arising out of impugned final judgment and order dated 14-02-2023 in STRP No. 27/2022 passed by the High Court of Karnataka at Bengaluru)

THE STATE OF KARNATAKA & ANR.

Petitioner(s)

VERSUS

MS. MICROMAX INFORMATICS LTD.

Respondent(s)

(IA No.207979/2023-CONDONATION OF DELAY IN FILING)

WITH

Diary No(s). 40123/2023

(IA No.228856/2023-CONDONATION OF DELAY IN FILING)

Date : 08-12-2023 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ABHAY S. OKA  
HON'BLE MR. JUSTICE PANKAJ MITHAL

For Petitioner(s)

Ms. Anu Sura, Adv.  
Mr. Sameer Jain, Adv.  
Mr. Soayib Qureshi, AOR  
  
Mr. Nishanth Patil, A.A.G.  
Mr. V.N. Raghupathy, AOR  
Mr. Manendra Pal Gupta, Adv.  
Mr. Ayush P. Shah, Adv.  
Mr. Vignesh Adithiya S, Adv.

For Respondent(s)

Mr Rahul Jain, AOR  
Mr. Kamal Sawhney, Adv.  
Mr. Krishna Rao, Adv.  
Mr. Deepak Thackur, Adv.  
Ms. Aakansha Wadhvani, Adv.  
  
Mr. Sameer Jain, Adv.  
Ms. Anu Sura, Adv.  
Mr. Soayib Qureshi, AOR

UPON hearing the counsel the Court made the following  
O R D E R

Heard the learned counsel appearing for the petitioners.

Delay condoned.

No case for interference is made out in exercise of our jurisdiction under Article 136 of the Constitution of India. The Special Leave Petitions are, accordingly, dismissed.

Pending application, if any, shall stand disposed of.

(ASHISH KONDLE)  
COURT MASTER (SH)

(AVGV RAMU)  
COURT MASTER (NSH)