2025:PHHC:171770-DB

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

1). VATAP-38-2013 (O&M)

M/S HIMALAYA OPTICAL CENTRE (P) LTD.

..... Appellant(s)

Versus

THE STATE OF PUNJAB

..... Respondent(s)

2). VATAP-29-2017 (O&M)

M/S. LUXOTTICA INDIA EYEWEAR (P) LTD.

..... Appellant(s)

Versus

THE STATE OF HARYANA

..... Respondent(s)

3). VATAP-30-2017 (O&M)

M/S. LUXOTTICA INDIA EYEWEAR (P) LTD.

..... Appellant(s)

Versus

THE STATE OF HARYANA

..... Respondent(s)

4). VATAP-82-2017 (O&M)

ROD RETAIL PVT. LTD.

..... Appellant(s)

Versus

THE STATE OF HARYANA AND OTHERS

..... Respondent(s)

5). VATAP-99-2019 (O&M)

M/S. LUXOTTICA INDIA EYEWEAR PVT. LTD.

..... Appellant(s)

Versus

THE STATE OF HARYANA AND ANOTHER

..... Respondent(s)

6). VATAP-228-2018 (O&M)

M/S. LUXOTTICA INDIA EYEWEAR (P) LTD.

..... Appellant(s)

Versus

THE STATE OF HARYANA AND ANOTHER

..... Respondent(s)

7). VATAP-43-2019 (O&M)

M/S. LUXOTTICA INDIA EYEWEAR PVT. LTD.

..... Appellant(s)

Versus

THE STATE OF HARYANA AND ANOTHER

..... Respondent(s)

8). VATAP-10-2025 (O&M)

M/S. LUXOTTICA INDIA EYEWEAR PVT. LTD.

..... Appellant(s)

Versus

THE STATE OF HARYANA AND ANOTHER

..... Respondent(s)

Reserved on	**: 10.09.2025**
Pronounced on	**: 08.12.2025**
Whether full judgment is pronounced or operative part thereof	**: Full**

CORAM:- HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA

Argued by: Mr. Sandeep Goyal, Advocate and
Mr. Prakyat J.S. Advocate
for appellant(s).

Mr. Suresh Kumar Yadav, Advocate
for appellant in VATAP No. 10 of 2025.

Ms. Mamta Singla Talwar, DAG, Haryana.

Mr. Saurabh Kapoor, Addl. A.G., Punjab.

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LISA GILL, J.

1. All the above said eight appeals are taken up together for consideration and adjudication at request and with consent of learned counsel for parties as common substantial questions of law arise for consideration in all these cases. VAT Appeal No. 38/2013 is relatable to Punjab Value Added Tax Act, 2005 (hereinafter referred to as 'PVAT Act, 2005') and VAT Appeals No.29, 30, 82 of 2017; 228 of 2018; 99, 43 of 2019 and 10 of 2025, are relatable to Haryana Value Added Tax Act, 2003 (hereinafter referred to as 'HVAT Act, 2003')

2. Learned counsel for parties are *ad idem* that substantial questions of law arising for consideration in all the appeals are as under:-

i) Whether in the facts and circumstances, item in question i.e. sunglasses sold by assessee falls under entry 110 of Schedule-B, attached to Punjab Value Added Tax Act, 2005 in the case pertaining to the State of Punjab and under entry 100-E of Schedule-C attached to Haryana Value Added Tax Act, 2003 in respect to appeals pertaining to

State of Haryana (both the entries are para materia) and hence, taxable at the rate applicable to said Schedule(s) from time to time?

ii) Whether the authorities and learned Tribunal are justified in putting the item in question (sunglasses) not defined under the Punjab/Haryana Vat Act, in the residual entry?

3. Plea of appellants is that the item 'sunglasses' fall under the definition of 'spectacles', hence are taxable at the rate as applicable to spectacles under the relevant entries (Entry 110 of Schedule-B of PVAT Act in respect to State of Punjab and entry 100-E of Schedule-C of HVAT Act) and that sunglasses can thus not be taxed at the rate applicable to unclassified items under the residual entry.

4. At the outset it is useful to refer to the relevant provisions pertaining to PVAT Act and HVAT Act.

5. Sections 7 and 8 of PVAT Act setting out the liability to pay tax and the rates of VAT read as under:-

"SECTION 7. LIABILITY OF PERSON REGISTERED UNDER THE CENTRAL SALES TAX ACT, 1956:

The person registered under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), shall be liable to pay VAT under this Act on any sale made by him within the State, irrespective of the fact that he is not liable to pay tax under section 6 of this Act. However, the provisions of this section shall not apply in case of a person, who deals exclusively in goods declared tax free under section 16.

SECTION 8.

RATE OF VALUE ADDED TAX:

(1) Subject to the provisions of this Act, there shall be levied on the taxable turnover of a person other than registered person, VAT at such rate, as specified in Schedules, but not exceeding fifty five paise in a

rupee:
PROVIDED THAT the rate of tax applicable on purchase or sale of declared goods, shall not exceed such rate, as specified in clause (a) of section 15 of the Central Sales Tax Act, 1956.
(2) Notwithstanding anything contained in this section, where any goods are sold in container or are packed in any packing material, the rate of tax applicable to such container or packing material, shall, whether the price of the container or packing material is charged separately or not, be the same as is applicable to the goods, contained or packed therein and the turnover in respect of the container and packing material, shall be included in the turnover of such goods. Where the goods, sold in container or packed in packing material are tax free, the sale of such container or packing material shall also be tax free.

(2-A) Every person executing works contracts, shall pay tax on the value of goods at the time of incorporation of such goods in the works executed at the rates applicable to the goods under this Act:
PROVIDED THAT where accounts are not maintained to determine the correct value of goods at the time of incorporation, such person shall pay tax at the rate of twelve and half per cent on the total consideration received or receivable, subject to such deductions, as may be prescribed.
(3) The State Government after giving fifteen days notice by notification, of its intention so to do, may by like notification, alter the rate of tax specified in any of the Schedules, add to or omit from or otherwise amend the Schedules and thereupon, the Schedule shall be deemed to have been amended accordingly:
PROVIDED THAT if, the State Government is satisfied that circumstances exist, which render it necessary to take immediate action, it may, for reasons to be recorded in writing, dispense with the condition of previous notice."

6. There are seven Schedules containing the list of goods taxable at specified rates under PVAT Act.

7. Relevant entry 110 of Schedule-B appended to PVAT Act as applicable at relevant point of time i.e. before 07.01.2011 reads as under:-

"Spectacles, parts and components thereof, contact lens and lens cleaners."

As per residual entry (Schedule 'F' of PVAT Act), items/goods not specified in any other schedule were liable to tax @ 12.5% at relevant point of time.

8. Section 7 of HVAT Act dealing with tax liability reads as under:-

"**Section 7 Rate of tax on sale or purchase of goods in the State -**

(1) The tax payable by a dealer on his taxable turnover in so far as such turnover or any part thereof relates to, -
(a) the sales of goods not falling within sub-section (2), -
(i) in the case of goods specified in Schedule A, shall be calculated at the rates specified therein;
(ii) in the case of declared goods except those specified in Schedule B, shall be calculated at '[five per cent) or such other rate not exceeding the ceiling specified in clause (a) of section 15 of the Central Act as the State Government may, by notification in the Official Gazette, direct;
(iii) in the case of goods specified in Schedule C, shall be calculated at [five per cent] or such other rate not exceeding ten percent as the State Government may, by notification in the Official Gazette, direct;
(iv) in the case of other goods, [at 12.5 per cent] or such other rate not exceeding fifteen per cent, as the State Government may, by notification in the Official Gazette, direct: (emphasis added)**.**
Provided that where any goods are sold in containers or packed in any packing materials, the rate of tax applicable to such containers or packing materials shall, whether the price of the containers or packing materials is charged separately or not, be the same as those applicable to the goods contained or packed therein; and where such goods are exempt from tax, the sale of the containers or packing materials shall also be exempt from tax;
(b) the purchase of goods, shall be calculated at four per cent or such lower rate applicable on sale of such goods had it been a sale falling under clause (a):
Provided that the State Government may, by notification in the Official Gazette, direct that the tax shall be calculated at a lower rate.
(2) The tax payable by a dealer on his taxable turnover in so far as such turnover or any part thereof relates to goods of the description referred to in sub-section (4) sold to a VAT dealer or such other registered dealer as may be prescribed (hereinafter both referred to in this section as 'authorised dealer'), shall be calculated -
(a) if the goods are of the description contained in Schedule D, at the rate mentioned against such goods, otherwise;
(b) at four per cent or such lower rate applicable on sale of such goods had it been a sale falling under clause (a) of sub-section (1):
Provided that the State Government may, by notification in the Official

Gazette, direct that tax under clause (b) shall be calculated at a lower rate:

Provided further that the State Government, if satisfied that it is necessary or expedient so to do in the interest of promotion of exports out of the country may, by notification in the Official Gazette, direct that tax under clause (b) on the taxable turnover which relates to the sale of goods of such class or classes to such class or classes of authorised dealers for such use by them, as may be specified in the notification, shall be calculated at zero rate.

(3) The provisions of sub-section (2) so far as the rate of tax applicable thereunder on a sale of goods in the State is lower than the rate of tax applicable under clause (a) of sub-section (1) if such sale had been a sale falling within that clause, shall not apply unless the dealer selling the goods furnishes to the assessing authority in the prescribed circumstances and in the prescribed manner -

(a) if the goods are sold to an authorised dealer, a declaration duly filled in and signed by him containing the prescribed particulars in the prescribed form obtained from the prescribed authority and in case such form is not available with such authority, a self printed and serially numbered form authenticated by such authority in the prescribed manner; or

(4) The goods sold to an authorised dealer referred to in sub-section (2)-

(a) are goods of the class or classes specified in the certificate of registration of the authorised dealer purchasing the goods as being intended, subject to any rules made by the State Government in this behalf, for use by him -

(i) in the manufacture of goods for sale;

(ii) in the telecommunications network;

(iii) in mining; or

(iv) in the generation or distribution of electricity or any other form of power;

(b) are goods of the class or classes specified in the certificate of registration of the authorised dealer who is covered under the notification issued under the second proviso to clause (b) of sub-section (2), purchasing the goods as being intended for use by him for the purposes specified in the said notification;

(c) are containers or other materials used for the packing of any goods or classes of goods specified in the certificate of registration referred to in clause (a) or clause (b).

(5) If an authorised dealer after purchasing any goods for any of the purposes specified in clause (a), clause (b) or clause (c) of sub-section

(4) fails, without reasonable excuse, to make use of the goods for any such purpose, the assessing authority may, after giving him a reasonable opportunity of being heard, by order in writing, impose upon him by way of penalty a sum not exceeding one-and-a-half times the tax which would have been levied additionally under clause (a) of sub-section (1), if the sale made to him had been a sale falling within that clause:

Provided that no penalty shall be imposed where an authorised dealer voluntarily pays the tax which would have been levied additionally, as referred to in the foregoing provision, with the return for the period when he failed to make use of the goods purchased for the specified purposes.

[(6)] Notwithstanding anything contained in this section, no tax under this Act shall be payable by any dealer in respect of sale of any goods made by such dealer to a registered dealer for the purpose of setting up, operation, maintenance, manufacture, trading, production, processing, assembling, repairing, reconditioning, re-engineering, packaging or for use as packing material or packing accessories in an unit located in any Special Economic Zone.

Explanation.- The goods referred to in sub-section (6) shall be of such class or classes as specified in the certificate of registration of the registered dealer.

[(7)] The provisions of sub-section (6) shall not apply to any sale of goods unless the dealer selling such goods furnishes to the prescribed authority referred to in sub-section (3), if so required by him, a declaration in such form and manner, as may be prescribed, and which has been authenticated by the prescribed authority, duly filled in and signed by the registered dealer to whom such goods are sold."

9. Relevant entry 100-E of Schedule-C appended to HVAT Act reads as under:-

100E.	Spectacles, parts and components thereof, contact lens and lens cleaner.

10. Items described in Schedule-C were exigible to tax at the rate of 5%.

11. There are seven Schedules containing the list of goods taxable at specified rates under HVAT Act as well.

> lists goods taxable at special rates specified for each item in that Schedule.

Brief facts of each of the appeals are as under:-

12. **VATAP-38-2013**

(i) It bears reiteration the present appeal is relatable to PVAT Act, 2005 while all the other seven appeals are under HVAT Act, 2003. It is pleaded in VATAP-38-2013 that controversy had arisen as to whether sunglasses being sold by appellant are spectacles or not and what would be the rate of tax applicable on sale of this item, thus application for clarification under Section 85 of PVAT Act, 2005 was filed for determination of following question/s:-

a) Whether "sunglasses" fall under the category of 'spectacles' and are thus covered under Entry 110 of Schedule-B?
b) If the answer to Question (i) is in negative, then, whether it falls under any other Entry of any of the Schedules appended to the Punjab VAT Act 2005?
c) If it falls under any other Schedule other than Schedule-B, then what is the rate of tax applicable on such goods?

(ii). Excise and Taxation Officer vide order dated 30.11.2010 held that sunglasses are not covered under entry 110 of Schedule-B and are thus taxable @ 12.5% under the residual entry plus additional tax. Appeal challenging order dated 30.11.2010 filed by appellant was dismissed by learned Tribunal

vide order dated 27.09.2012. It was held that spectacles and sunglasses are two different and distinct items and sunglasses being a residuary item are taxable @ 12.5%. Aggrieved therefrom VATAP-38-2013 was filed. This appeal was admitted on 21.01.2014 for consideration of the questions of law as detailed in the foregoing paras.

13. **VATAP-29-2017** and **VATAP-82-2017:-**

Appellants are stated to be registered under the Companies Act, 1956 as a private limited company. It is pleaded that upon controversy arising about whether the term sunglasses sold by appellant are spectacles or not and as to the rate of tax on sale of such goods, one M/s. Shoppers Stop Ltd., Gurugram sought clarification from the Haryana Government under Section 56(3) of HVAT Act on the issue "Whether sunglasses and optical glasses both form part of entry no.100-E of Schedule-C of Haryana Value Added Tax Act, 2003?" Vide order dated 09.08.2012, passed by Haryana Government, it was clarified that it is only spectacles, parts and components thereof, contact lens and lens cleaner which are covered under Entry 100-E of Schedule-C and sunglasses/goggles are not covered under this entry. Being aggrieved of this clarification, appeals were filed by appellant(s). Learned Tribunal, however, dismissed the appeals vide orders dated 20.02.2017. Aggrieved therefrom VATAP-29-2017 and VATAP-82-2017 were filed.

14. **VATAP-30-2017, VATAP-228-2018, VATAP-43-2019, VATAP-99-2019** and **VATAP-10-2025:-**

These appeals were filed by M/s. Luxottica India Eyewear (P) Ltd., in respect to assessments years 2010-11, 2011-12, 2012-13, 2013-14 and

2014-15, respectively. Matters were taken up in scrutiny proceedings and assessment orders were passed in view of clarification given by Government of Haryana under Section 56(3) of HVAT Act to the extent that in entry no.100-E of Schedule-C of Haryana Value Added Tax Act, 2003, sunglasses are not covered. It was held that sunglasses are exigible to tax at the rate of 12.5% + 5% surcharge (13.125%) and not at 5.25% as in the case of spectacles. First appeals filed by appellants as well as appeals filed before learned Tribunal were dismissed leading to filing of present appeals.

15. Learned counsel for appellants vehemently argued that learned Tribunal has grossly erred in dismissing appeals filed by present appellants. Word 'spectacles' is in fact a broad term, which would include not only glasses/spectacles meant for vision correction but would also include sunglasses which are meant for protection from glare of sun etc. In this view of the matter, learned Tribunal has incorrectly classified sunglasses under the residual entry for determining rate of tax. It was vehemently argued that with change in technology, difference between protective and corrective spectacles has diminished, in fact almost erased. While giving example of photochromic lenses, it is submitted that distinction between prescription glasses and sunglasses is completely blurred. It was vociferously argued that the term used in HVAT Act is "Chashme", therefore, in common parlance it would included "Dhoop Ka Chashma" or "Nazar Ka Chashma" i.e. sunglasses or vision corrective glasses, respectively. Correct meaning of the term spectacles has not been taken into consideration as this word is wide enough to encompass sunglasses as well. A subjective personal view has been translated

into the orders. While developing this argument further, it was submitted that when a particular entry by itself can encompass the item in question, there is no justification for putting it under the residual entry and in case of any doubt therein or two interpretations being available, interpretation in favour of assessee should be given precedence. Reference is made to judgment of Hon'ble the Supreme Court in **Dunlop India Ltd. Vs. Union of India, 1994(Sup2) SCC 335.**

16. Taxation of sunglasses @ 12.5% under residual entry, it was submitted, is absolutely unjustified. It was further pointed out that in the State of Punjab an amendment was carried out on 03.12.2012 whereby spectacles, goggles, sunglasses, parts and components thereof, contact lenses and lens cleaners were all made exigible to tax @ 8.5%. This clubbing of sunglasses alongwith spectacles clearly indicates that sunglasses fall in the same category as spectacles. It was submitted that addition of goggles and sunglasses in the same entry by way of above said amendment substantiates the case of appellants. VATAP-38-2013 pertaining to the State of Punjab, relates to the period prior to amendment, therefore, benefit of treating sunglasses to be a part of spectacles should be afforded in present case as well and sunglasses should not be considered for taxation under residual entry for this period as well. In the State of Haryana spectacles continue to be taxed @ 4% while sunglasses are taxed @ 12.5%. Such action on the part of State of Haryana, it was argued is illegal, arbitrary and liable to be set aside. It was further submitted that under the Karnataka Value Added Tax Act, 2003 sunglasses are

specifically included within the definition of spectacles. It was thus prayed that all these appeals be allowed as prayed for.

17. Learned counsel for respondents refuted the arguments as raised on behalf of appellants. It was submitted that even applying the common parlance test, it is apparent that the term spectacles or "Chashme" or 'Ainak' are popularly understood as vision correction glasses and not sunglasses. Reliance was placed by learned counsel for respondents on judgment of ***Rajasthan High Court in RayBan Sun Optics India Ltd. Vs. Deputy Commissioner (Appeals), Commercial Tax Department, 2013(10) TMI 1332***. Dismissal of appeals was sought.

18. We heard learned counsel for parties at length and have carefully perused the files.

19. Entire controversy revolves around the issue as to whether sunglasses can be classified as spectacles, parts and components thereof. Learned counsel for appellants have vehemently argued that 'spectacles' is a broad and a generic term, clearly including within its ambit sunglasses as well, irrespective of whether primary purpose is vision correction or vision protection. Popular meaning and parlance would include sunglasses in the genus of spectacles. It is a settled position that an entry in taxation matters may be either illustrative and an inclusive entry or a restrictive and exhaustive entry. Entry at Srl. No.110 of Schedule B of PVAT Act as it stood before the amendment in 2011, clearly reads as 'spectacles, parts and components thereof, contact lens and lens cleaner'. This entry is clearly an exhaustive and

restrictive entry. Plain language used in the statute is clear and unambiguous and calls for no addition, substitution or reading of any other words into it.

20. Mr. Suresh Kumar Yadav, Advocate for appellants in VATAP No.10 of 2025, had submitted that the word 'Chashme' is derived from the *Persian* word *Cacsma*, which is of Indo-Iranian origin. *Cacsma* means sight, therefore, sunglasses should be included in the definition of spectacles.

21. Learned counsel for appellants were at pains to impress upon this Court that the term 'Chashme' in common parlance can mean 'Dhoop Ke Chashme' as well as 'Nazar Ke Chashme' i.e. sunglasses and spectacles. In our considered opinion, this argument is devoid of any merit. In so far as common parlance test is concerned, there is nothing on record which would indicate that 'sunglasses' can be a part of the term 'spectacles' or that 'Chasme' or 'Ainak' would include sunglasses within their ambit. In this respect Rajasthan High Court in ***RayBan Sun Optic's*** case (supra) while upholding the taxation of sunglasses under the residual entry of Rajasthan Value Added Tax Act, 2003, held as under:-

> "11. …….
>
> From above, it is very clear that inclusion would be allowed only if genus is there. The Hon'ble Apex Court has held that - "but unless there is a genus which can be comprehended from the preceding words, there can be no question of invoking this rule. Nor can this rule have any application where the general words precede with specific words." Vide paragraph-6 of the decision in case of ***Asstt. Collector of C.Ex v/s Ramdev Tobacco Company-1991 (51) ELT 631 (SC)***.
>
> It has been further elaborated by the Hon'ble Apex Court in case of ***M/s Grasim Industries Ltd. V. Collector of Customs, Bombay-2002(141)***

ELT 593 (SC), Paragraph 8, 9 and 10. In these paras, the Hon'ble Court has held that whenever the language used in the statue is clear, the intention must be gathered from the language used. And construction which required for its support addition or substitution of words, must be avoided.

In view of the law as settled by the Hon'ble Apex Court, as discussed above addition of word - 'sunglasses' in the entry at Sr. No-125 of the Schedule IV to be avoided.

Similarly, it has been held by the Hon'ble Court, in the decision, supra, that no word or expression used in any statute can be said to be redundant or superflows. In the present case, classification of the impugned goods, sunglasses, has to be decided either of two following entries-?

(a) Sr. No.125, Schedule-IV-spectacles, parts & components thereof, contact lens and lens cleaner,

(b) Sr. No.-1, Schedule-V- goods not covered in any other schedule under the Act or under any notification issued under section 4 of the Act

If sunglasses, which are not covered by the entry mention at Sr. No.-1 above but still allowed to be include on presumption basis within its ambit, then the entry at Sr. No.-2 above would become redundant which is not allowed in the law.

12. General meaning/understanding of the goods in the trade parlance is an important basis for classification purpose and this issue is no longer a res integra though the assessee has pleaded this principle in their favour, however not found with any support for concluding this being to in this case, on the contrary in the trade also, sunglasses are not sold/bought as spectacles or contact lens. Spectacles and contact lenses are used to correct the defects & deficiencies of vision, whereas sunglasses are normally used to protect eyes from sunrays, dust, wind and for beautification but not in any case to correct the defect of vision.

Infact, in the trade both are distinct product, known differently and used

for different purpose. In Rajasthan, these are known and called as DHOOP KE CHASHME & NAZER KE CHASHME, dhoop ke chashme as sunglasses and nazer ke chashme as spectacles. These are used by different name and for different purpose.

Umpteen number of decision of judicial four a including Hon'ble Apex Court's decision, it has been held that for classification of goods, proper meaning attached to them by those using products should prevail over scientific & technical meanings of the products, vide paragraph-e of the decision in case of ***Shree Baidya Nath Ayurved Bharat Ltd. v. CCE, Nagpur, 1996 (83) ELT 492 S.C***. Similar view has been approved & upheld consistently by the Hon'ble Apex Court, as note and follow the ratio settled in following decision -

(1) ***Kedia Agglomerated Marbles Ltd. v. CCE, 2003 (152) ELT 22 SC***

(II) ***Associated Cement Co. Ltd. v. State of M.P., 2004 (168) ELT 151 SC***

(III) ***Dabur (India) Ltd. v. CCE, Jamshedpur, 2005 (182) ELT 290 SC.***

All the persons using vision correcting frames, refer them as spectacles, in trade also, spectacles are understood, dealt with and referred for correction of defects of the sight, no person whether commoner/trader or opthnmologists call vision correcting spectacles as sunglasses or vice-versa.

Accordingly, applying this cardinal principle of classification, the impugned goods viz-sunglasses cannot be formed as spectacles"

22. Reference was rightly made to judgment of Hon'ble the Supreme Court in ***Commissioner of Central Excise, New Delhi Vs. Connaught Plaza Restaurant (P) Ltd., 2012(286) ELT 321***. In the case of ***RayBan Sun Optics*** (supra) definition of the term spectacles in Oxford English dictionary, Dorland's illustrated medical dictionary, Webster's dictionary and thesaurus of English language was considered and it was concluded that an analysis of

definitions therein reveal that emphasis has been either to assist vision or to correct certain defects of vision or to aid vision or correct defects of vision as primary function, use and purport of the term 'spectacles'. Argument raised by petitioners therein as is argument raised in present appeals in respect to the Harmonized System of Nomenclature (HSN), Rajasthan High Court in the case of ***RayBan Sun Optic's*** case (supra) was negated while observing as under:-

> "37. The Harmonized System of Nomenclature (HSN) relied on by learned counsel for the petitioner indicates as under:-
>
> '90.04- Spectacles, goggles and the like, corrective, protective or other.
>
> 9004.10 Sunglasses
>
> 9004.90 Other.'
>
> 38. It would be noticed that the entry by itself specifically includes sunglasses and the heading of the entry is a very wide and sweeping and the use of the word 'the like, corrective, protective or other and entry 9004.90 'other' in fact indicates that the use of words spectacles and goggles have been used as genus.
>
> 39. Strong reliance was placed by learned counsel for the petitioner on the law laid down by the Hon'ble Supreme Court in the case of Pappu Sweets (supra), in which, the Hon'ble Supreme Court considered the Hindi version of the Notification for the word sweetmeat as the word 'mithai' was used and held that the word 'mithai' has a definite connotation and it can be said with reasonable amount of certainty that people in this country do not consider toffee as 'mithai'.
>
> 40. Applying the said test to the present case where the Hindi version of the Notification indicates the entry 'चश्में उनके पुर्जे और घटक, कॉन्टेक्ट लैंस और लैंस क्लीनर, In नालन्दा अद्यतन कोष, 2013 Edition, published by Adish Book Depot, New Delhi, a standard publication on Hindi language, चश्मा has been indicated to 'ऐनक' mean and further 'ऐनक' has been indicated to

mean 'चश्मा'.

41. The above meaning also indicates that even the Hindi version of the Notification does not include anything like sunglasses in the fold of.

42. Merely because a commodity/term used in a Notification may include in its widest expansion, certain commodities with variation on account of the dictionary meaning of the commodity/term indicated in the Schedule/Notification, the same by itself cannot be a reason to Include/classify the said commodity as indicated in the Schedule/Notification.

43. Further, merely because sunglasses have been described as 'tinted spectacles' in a dictionary cannot be a reason enough to include the same in the entry 'spectacle'. The above aspect has been considered by the Hon'ble Supreme Court as follows:

44. In Atul Glass Industries Pvt. Ltd. (supra) while dealing with 'glass mirror' it was held that glass mirror cannot be classified as 'glass-ware'. In the said judgment, the fact that glass mirrors were classified by Indian Standard Institution as 'glass and glassware' was held to be a mere piece of evidence; in the case of ***State of U.P. v. Kores (India) Ltd., AIR 1977 SC 132*** it was held that 'carbon paper cannot be classified as 'paper'; in ***Collector of Customs v. New Trade Links: 1996 (88) ELT 23*** it was held that bulbs which are utilized in any specially designed scientific apparatus cannot be classified as 'electric bulb' and in ***Purewal Associates Ltd. v. Collector of Central Excise: 1996 (87) ELT 321*** it was held that items like 'lid screw, barrel axle screw, bridge screw and dial key screw' cannot be classified as 'screws'.

45. The CTO recorded a finding of fact that in the trade spectacles and sunglasses are distinct product, known differently and used for different purposes and also observed that in Rajasthan while sunglasses are called dhoop ke chashme, spectacles are called nazer ke chashme, which finding has been upheld by the Tax Board as well. The submission of learned counsel for the petitioner that such a distinction was not warranted and there was no reason to read the said distinction in the entry cannot be accepted. It was well within the jurisdiction of the authorities below, while

considering the issue involved, to record the finding based on the common parlance test as to what the product in issue is called in common parlance."

23. In our considered opinion, in the given factual matrix, sunglasses and spectacles are indeed different products. It cannot be held that 'spectacles' is a term broad enough to include 'sunglasses', therefore entailing taxation of sunglasses under the entry relatable to spectacles and not under the residual entry. In all fairness, we also take note of the argument raised by learned counsel for appellants that in certain areas specially snow clad terrains, it is impossible to venture out without proper sunglasses/goggles. In this respect argument of learned counsel for the State of Haryana to the extent that no such terrain is present in the State in question, therefore, issue does not arise in the given factual matrix, has merit. Similarly argument that photochromatic lens are an example of the blurred distinction between the terms in question, is devoid of any merit. Once such a 'lens' is for corrective vision, it is admittedly exigible to tax as applicable to spectacles. Therefore, sunglasses are indeed a distinct commodity, which is not covered under Entry 110 of Schedule B of PVAT Act and Entry 100-E Schedule-C of HVAT Act.

24. It is further to be noted that factum of an amendment being brought about in the PVAT Act on 07.01.2011 to include sunglasses in the entry whereby spectacles, goggles or sunglasses, parts and components thereof, contact lenses and lens cleaners all made exigible to 8.5% tax, in fact proves the point that goggles or sunglasses cannot be made or read to be a part of 'spectacles'. Therefore, in this given situation, sunglasses have been

correctly held to be a residuary item because it did not fall under any specified Schedule, thus, exigible to tax at the rate of 12.50%. Inclusion of sunglasses in the said entry at a later stage does not buttress the case of appellants as had been argued and is in fact to the contrary.

25. Thus the impugned orders have been correctly passed. Questions of law as framed are thus answered in favour of the Department and against assessee.

26. No other argument was addressed.

27. Keeping in view the facts and circumstances as above, impugned orders are upheld and all the eight appeals are accordingly dismissed.

28. Pending miscellaneous application(s), if any, stand(s) disposed of accordingly.

(LISA GILL)
JUDGE

(MEENAKSHI I. MEHTA)
JUDGE

08.12.2025
Sunil

Whether speaking/reasoned: Yes/No
Whether reportable: Yes/No
Uploaded on : 15.12.2025