(1991) 04 MAD CK 0050

In the Madras High Court

Case No : C.R.P. No. 102 of 1982 (Revision No. 40 of 1982)

A. Abdul Malick and Company APPELLANT

Vs

State of Tamil Nadu RESPONDENT

Date of Decision : 24-04-1991

Acts Referred:

Central Sales Tax Act, 1956 — Section 14, 15

Citation : (1991) 04 MAD CK 0050

Hon'ble Judges : Raju, J;A.S. Anand, J

Bench : Division Bench

Advocate : N. Inbarajan, for the Appellant; Mrs. R. Chitra Venkataraman, for the Respondent

Judgement

Raju, J.—The assessee is the revision petitioner and it has filed the above revision petition challenging the order of the Sales Tax Appellate Tribunal, Madras, in so far as it sustained the levy of tax under the Central Sales Tax Act, 1956, in respect of tanned hides and skins got out of raw skins purchased locally which suffered tax already. The factual position that the tanned hides and skins, sold inter-State were out of raw hides and skins locally purchased which had already suffered tax is not in controversy before us. But the Tribunal as well as the authorities below, applying the decision of this Court reported in Gordon Woodroffe & Co. (Madras) P. Ltd. v. State of Tamil Nadu [1977] 40 STC 130 repelled the claim of the assessee.

2. Learned counsel for the petitioner contends relying upon the decision of this Court in T. Azeezur Rahman and Company v. Stale of Tamil Nadu [1991] 82 STC 355 that for the purpose of Central Sales Tax Act hides and skins whether in raw or dressed state, should be considered to constitute a single commodity having regard to the provisions contained in sections 14 and 15 of the Central Sales Tax Act and, therefore, the order of the Tribunal cannot be Sustained. In the decision relied upon by the learned counsel for the petitioner, this Court has considered the matter at length referring to a catena of authorities and upheld the claim that

the said articles constitute a single commodity for the purpose of liability under the Central Sales Tax Act. The position that the judgment referred to supra squarely governs this case in favour of the assessee is not controverted by the learned Additional Government Pleader (Taxes). Consequently, following the view expressed in T.C. No. 896 of 1981, dated March 13, 1991 T. Azeezur Rahman and Company Vs. State of Tamil Nadu,], we set aside the order of the Tribunal and accept this revision. There shall, however, be no order as to costs.

3. Petition allowed.

