courtkutchehry.com

Company : CourtKutchehry
Website : www.courtkutchehry.com
Printed For :
Date : 13/09/2026

**(1978) 07 AHC CK 0050**

**In the Allahabad High Court**

**Case No :** S.T.R. No. 631 of 1974

Commissioner of Sales Tax — APPELLANT

Vs

H.M. Ashiq — RESPONDENT

**Date of Decision :** 12-07-1978

**Acts Referred:**

**Citation :** (1979) 43 STC 281

**Hon'ble Judges :** Satish Chandra, C.J;R.M. Sahai, J

**Bench :** Division Bench

**Advocate :** Rajesh Tandon, for the Respondent

**Final Decision :** Disposed Off

## Judgement

R.M. Sahai, J.—The following question has been referred for the opinion of this Court:

Whether, on the facts and in the circumstances of the case, the caps sold by the assessee were covered under the expression of ''ready-made garments other than those made out of woollen cloth'' of Notification No. ST-6439/X-1012-1962 dated 1st December, 1962?

2. The answer to the question referred, for the assessment year 1966-67, depends on whether the caps, made of fur and velvetine, manufactured by the assessee, commercially known as Rampuri caps, are ready-made garments other than those made out of woollen cloth or is an unclassified item for purposes of levy of sales tax.

3. The dictionary meaning of garment is an article of clothing. The Hindi version of the notification reads as under :

Uni kapre se banaye gaye sile silae paridhan se bhinnna sile silae paridhan (ready-made garments).

4. The learned standing counsel has relied on the word "paridhan" and has urged

Downloaded from CourtKutchehry — https://dev.courtkutchehry.com/judgments/commissioner-of-sales-tax-appellant… 

that if the intention was to confine it to dresses the word used in the notification would have been "sile silae vastra". He maintains that the use of the word "paridhan" is indicative of the fact that it was intended to cover in its fold any and everything used for covering the body from top to bottom, from head to foot. He has also placed reliance on two decisions, Commissioner of Sales Tax, U. P. v. Verma Hosiery, Lucknow 1972 U.P.T.C. 258, and Pareek Hosiery Products v. Deputy Commissioner of Sales Tax [1962] 13 S.T.C. 722.

5. In Verma Hosiery case 1972 U.P.T.C. 258, the question was whether cotton mufflers and topas were "ready-made garments" or "hosiery goods". It was held :

''Garment'', according to Webster''s Dictionary, means an article of clothing. It is thus a very wide term and includes everything that can be called an article of clothing. In that sense, even hosiery goods would be covered by the term ''garments''. The term ''hosiery'' originally meant knitted garments like socks and stocking, which were meant to cover the feet and the legs. This term has, "however, now come to acquire a wider meaning and means knitwear (Webster''s Dictionary). Topas and mufflers are knitted garments and, as such, would fall in the category of hosiery goods. Thus, the term ''hosiery goods'' refers to a class of garments.

6. In Pareek Hosiery case [1962] 13 S.T.C. 722, the Rajasthan High Court was concerned, whether "topas" were "garments". The Bench held:

Coming to the merits of the case, the word which calls for our interpretation is ''garment''. It is not disputed before us that the value of each piece manufactured by the petitioner is less than Rs. 4. The word ''garment'' in Webster''s New 20th Century Dictionary (1956 Edition) means:-

''1. (a) any article of clothing; (b) (pi.) clothes, costume.

2. Covering.''

7. In Oxford Dictionary the word ''garment'' has been stated to mean : ''Any article of dress; in sing, esp., an outer vestment, in pi. clothes.''

8. The learned Deputy Government Advocate stressed that it only meant an outer covering as distinguished from an underwear. We regret we are unable to accept this qualification sought to be put by the learned counsel. In its primary meaning ''garment'' means any article of clothing irrespective of the fact whether it is visible to another or not. It is the use of covering human body which gives content to the word. Besides articles such as mufflers or caps normally constitute an outer covering.

9. A cap is no doubt a headgear as held by the Additional Judge (Revisions) but it is covered in the expression "garment" as it is an article of clothing used for covering the outer part of the body.

10. The learned standing counsel appears to be right that if the notification intended to confine it to ready-made clothes then the entry would have read

Downloaded from CourtKutchehry — https://dev.courtkutchehry.com/judgments/commissioner-of-sales-tax-appellant… 

"ready-made dresses". The use of the word "garment" is in the widest sense. Socks, topas and mufflers may be hosiery goods and liable to tax under a separate notification but all the same they are ready-made garments as they are used to cover the body.

11. For the reasons stated above, we answer the question referred to us in the affirmative in favour of the Commissioner of Sales Tax and against the assessee. There shall be no order as to costs.

Downloaded from CourtKutchehry — https://dev.courtkutchehry.com/judgments/commissioner-of-sales-tax-appellant… 