(1979) 04 AHC CK 0027

In the Allahabad High Court

Case No : S.T.R. No. 914 of 1978

Commissioner of Sales Tax APPELLANT

Vs

Indra Prasad Mohan Lal RESPONDENT

Date of Decision : 26-04-1979

Acts Referred:

Citation : (1979) 44 STC 326

Hon'ble Judges : C.S.P. Singh, J

Bench : Single Bench

Final Decision : Dismissed

Judgement

C.S.P. Singh, J.—The Revising Authority, Varanasi, has referred the following question for opinion of this Court:

Whether, on the facts and circumstances of the case, lal and chura fall under the category of cooked food or are foodgrains as held by the revising authority ?

2. This reference is being treated as a revision in view of the amendment in the law.

3. The matter stands concluded by the decision of this Court in the case of Commissioner of Sales Tax, U.P., Lucknow v. Mohan Lal Goverdhan Das, Jawaharganj, Mathura 1978 U.P.T.C. 404, wherein it has been held that chirwa and kheel were different forms of rice, one being made by flattening rice and the other by parching it. Lal is not kheel but is made by the same process and is puffed rice obtained by parching.

4. The view taken is in consonance with the Supreme Court in the case of Alladi Venkateswarlu and Others Vs. Govt. of Andhra Pradesh and Another, , wherein it has been held that the word "rice" is wide enough to include parched and flattened rice. The revising authority took the correct view.

5. The revision fails and is dismissed. There shall be no order as to costs.

