(1975) 04 AHC CK 0038

In the Allahabad High Court

Case No : Sales Tax Reference No. 246 of 1973

Commissioner of Sales Tax APPELLANT

Vs

Tej and Co. RESPONDENT

Date of Decision : 25-04-1975

Acts Referred:
Uttar Pradesh Sales Tax Act, 1948 — Section 11(3)

Citation : (1976) 38 STC 49

Hon'ble Judges : R.L. Gulati, J;C.S.P. Singh, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

R.L. Gulati, J.—This is a reference u/s 11(3) of the U. P. Sales Tax Act. The assessment year involved is 1965-66.

2. The assessee manufactures scissors and razors. The assessee claimed that the turnover of razors was exempt from tax under Notification No. ST-911/X dated 31st March, 1956. That notification exempts from tax quality marked "knives". It was the assessee''s contention that there was no difference between a knife and a razor. Both are cutting instruments. This claim of the assessee was not accepted by the Sales Tax Officer. The Judge (Revisions), however, has accepted this claim. The Commissioner is aggrieved and, at his instance, the following question of law has been referred to this court for opinion :

Whether, in view of the facts and circumstances of the case, razors are knives as mentioned in Notification No. ST-911/X dated 31st March, 1956 ?

3. According to Webster''s Dictionary, "knife" means "a cutting instrument consisting of a sharp blade fastened to a handle". A razor has also a sharp blade fastened to a handle. That way a knife and a razor are alike. But, in common parlance and in commercial sense, they are two different articles. Their use is different. A knife is used for cutting various things like vegetables, fruits, meat, etc., and a razor is used for shaving or for cutting hair. A knife is never used for

cutting hair. This distinction has been brought about by the dictionary meaning also. The same dictionary defines "razor" as a keen-edged instrument for shaving or cutting hair. Thus the use to which a knife is put is entirely different from the use to which a razor is put. A person who needs a knife can never be given a razor and vice versa. The two are not interchangeable. The notification in question exempts "knives" and it can be presumed that the framers of the notification must have in mind the meaning of a knife as understood in common parlance. It is well-settled that the terms not defined in the U. P. Sales Tax Act or the Rules made thereunder have to be given their ordinary meaning as understood in common parlance or in the commercial circle. If the framers of the notification intended "razors" also to be exempted from tax, they would have included them in the notification. The exemption given to knives cannot be extended to razors by analogy or by giving this term technical meanings. We are .of the opinion that the view taken by the Judge (Revisions) is not correct.

4. We, accordingly, answer the question by saying that the razors are not knives as mentioned in Notification No. ST-911/X dated 31st March, 1956, and, as such, their turnover is not exempt from tax.

5. As no one has appeared on behalf of the assessee, there will be no order as to costs.