(1976) 03 AHC CK 0048

In the Allahabad High Court

Case No : S.T.R. No. 670 of 1971

COMMISSIONER OF SALES-TAX, U.P., LUCKNOW — APPELLANT

Vs

M/S. HARI BHAGWAN BASDEO. — RESPONDENT

Date of Decision : 23-03-1976

Acts Referred:

Citation : (1976) 5 CTR 139

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

Bench : Division Bench

Final Decision : Disposed Off

Judgement

C. S. P. Singh, J. - The Additional Judge (Revisions) Sales Tax, Bareilly Range, Bareilly has referred the following two questions for our opinion :-

"1. Whether on the facts and in the circumstances of the case, conversion of Khandsari sugar into Kulia amounts to manufacture of a new commercial marketable commodity ?

2. Whether on the facts and in the circumstances of the case, the Additional Judge (Revisions), Bareilly was legally correct and justified that Kulia and Khandsari sugar are one and the same thing and thus exempting from sales tax, the turnover of the sales of Kulia manufactured from locally purchased Khandsari sugar ?

2. Both the questions are covered by the decision in the case of Commissioner of Sales Tax vs. Ms. Damodar Das 1972 U.P.T.C. 105. We accordingly answer the first question in the negative and the second question in the affirmative, against the Department and in favour of the assessee. As none has appeared to oppose this reference, there shall be no order as to costs.

