courtkutchehry.com

Company : CourtKutchehry
Website : www.courtkutchehry.com
Printed For :
Date : 02/09/2026

(1991) 08 MAD CK 0092

In the Madras High Court

Case No : T.C. No. 1033 of 1982

K.S. Shahul Hameed APPELLANT

Vs

State of Tamil Nadu RESPONDENT

Date of Decision : 21-08-1991

Acts Referred:
Tamil Nadu General Sales Tax Act, 1959 — Section 7A

Citation : (1991) 08 MAD CK 0092

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

Bench : Division Bench

Advocate : V. Srikanth for M/s. C.S. Chandrasekara Sastry, C. Venkataraman and C. Natarajan, for the Appellant; D. Srinivasan, Additional Government Pleader, for the Respondent

Judgement

Dr. A.S. Anand, C.J.—The only point involved in this tax revision filed by the assessee against the order of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore, dated December 29, 1978 is, whether the purchase of turmeric from agriculturists and its conversion into powder by the assessee would attract purchase tax u/s 7-A of the Tamil Nadu General Sales Tax Act, 1959. When turmeric purchased by the assessee is converted into powder, it cannot be said that the turmeric so purchased by the assessee had been consumed in the manufacture of other goods for sale. Powdered turmeric is only a changed form of the turmeric purchased by the assessee. In our opinion, the provisions of section 7-A of the Act would not be attracted. The Tribunal clearly fell in error in holding otherwise. The revision petition, therefore, succeeds, and the orders of the authorities relating to the assessment of purchase tax u/s 7-A would stand quashed. There will be no order as to costs.

2. Petition allowed.

Downloaded from CourtKutchehry — https://dev.courtkutchehry.com/judgments/ks-shahul-hameed-appellant-hash-...