(1987) 07 KL CK 0078

In the High Court Of Kerala

Case No : T.R.C. No. 84 of 1986

P. Sathrugnan Pillai APPELLANT

Vs

State of Kerala RESPONDENT

Date of Decision : 20-07-1987

Acts Referred:

Citation : (1988) 71 STC 283

Hon'ble Judges : K.S. Paripoornan, J;K. Sreedharan, J

Bench : Division Bench

Advocate : Arikkat Vijayan Menon, for the Appellant;

Final Decision : Dismissed

Judgement

K.S. Paripoornan, J.—The petitioner herein is an assessee under the Kerala General Sales Tax Act. The respondent is the Revenue. The matter relates to the assessment year 1965-66. The sole question that arises for consideration is regarding the exigibility to sales tax on the local purchase of cashew kernel. The plea of the assessee was that the purchases were in the course of export and so they were liable for exemption under the Central Sales Tax Act. This was negatived by the Sales Tax Appellate Tribunal. It was stated that the plea, that the purchases were in the course of export, was not proved by any evidence. It was also stated that there was no prior contract between the selling dealer of cashew kernels and the foreign purchaser. On this ground the plea was negatived. This finding was upheld by the Appellate Tribunal. The Appellate Tribunal also held that the purchases of the petitioner were not purchases in the course of export, relying on the decision of this Court in Hindustan Cashew Products (P.) Limited v. Sales Tax Officer [1971] 28 STC 730. A similar plea was negatived by a Bench of this Court in disposing of T. R. C. Nos. 125, 133 and 134 of 1985 by judgment dated 10th December, 1986. Notwithstanding the above, counsel for the revision petitioner, Mr. Vijayan Menon, very strenuously urged that the purchases were in the course of export. Apart from the forcible plea of the counsel for the revision petitioner, we do not find any material to sustain the said plea. It is absolutely without any foundation. In the circumstances, we have no hesitation to reject the contention advanced before us by the counsel for the revision petitioner.

2. The tax revision case is without merit. It is dismissed.

