(1993) 03 SC CK 0044

In the Supreme Court Of India

Case No : Civil Appeal Nos. 1643 And 1643-A Of 1990

State of Kerala APPELLANT

Vs

T.S. Govindarajulu Naidu RESPONDENT

Date of Decision : 31-03-1993

Acts Referred:
Kerala General Sales Tax Act, 1963 — Section 10

Citation : (1993) 2 KLT 129 : (1993) 3 SCC 656 Supp : (1993) 90 STC 35

Hon'ble Judges : Yogeshwar Dayal, J;Kuldip Singh, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

1. The respondent was a dealer in synthetic gems. He purchased the gems in the State of Kerala and sold the same in Tiruchy and other places outside the State. The question before the High Court was whether for the purchases and sales made by the respondent-assessee, was he liable to tax under the Kerala General Sales Tax Act, 1963? Relying upon the exemption notification issued u/s 10 of the Act the High Court came to the conclusion that the synthetic gems were exempt from the payment of tax under the Act. This is the State appeal against the judgment of the High Court.

2. We have heard learned Counsel for the appellant. He has taken us through the judgment of the High Court which is reported in T.S. Govindarajulu Naidu Vs. State of Kerala, . We agree with the reasoning and the Conclusion reached therein. We see no ground to interfere with the impugned judgment of the High Court. The appeal is dismissed. No costs.