(1982) 10 MAD CK 0002

In the Madras High Court

Case No : T.C. No. 1078 of 1982

State of Tamil Nadu APPELLANT

Vs

Devendra Electricals RESPONDENT

Date of Decision : 07-10-1982

Acts Referred:

Citation : (1982) 10 MAD CK 0002

Hon'ble Judges : Ratnam, J;N.V. Balasubramanian, J

Bench : Division Bench

Judgement

balasubrahmanyan, J.—The petitioner in this case, by name Devendra Electricals, purchased certain goods from another registered dealer

by name Honesty Electricals. Those goods were resold by the assessee. In respect of the sales turnover of those goods the assessee claimed

exemption on the ground that they were second sales in the State. In the course of assessment the assessee produced before the assessing

authority the invoices issued by the assessee''s vendor, Honesty Electricals, and also the registration number of that concern. The assessing

authority, however, turned down the claim of the assessee for exemption on the ground of the sales being second sales by reasons only of the fact

that the assessee was not in a position to establish that its vendor had suffered tax in regard to the transactions under which the assessee purchased

the concerned goods. When the matter was taken in appeal before the Tribunal the assessee cited the decision of this Court in Govindan & Co. v.

State of Tamil Nadu [1975] 35 STC 50 and contended that when it was established by evidence that Honesty Electricals had sold the goods to

the assessee it was not necessary for the assessee to further establish that that concern had also paid the single point tax.

2. The Tribunal accepted this contention and deleted the turnover in question from the assessable turnover.

3. In this revision, the order of the Tribunal is questioned, but having regard to the principle laid down by this Court in Govindan & Co. v. State of

Tamil Nadu [1975] 35 STC 50, and having regard to the material facts to which the Tribunal had adverted in its order, there is no scope for our

interference in this revision so as to uphold the finding of the Tribunal. This petition is dismissed.

