(1997) 08 MAD CK 0048

In the Madras High Court

Case No : T.C. No''s. 702 and 703 of 1986

State of Tamil Nadu APPELLANT

Vs

Duroflex Coir Industries Private Limited RESPONDENT

Date of Decision : 06-08-1997

Acts Referred:

Citation : (1997) 08 MAD CK 0048

Hon'ble Judges : R. Jayasimha Babu, J;B. Akbar Basha Khadiri, J

Bench : Division Bench

Judgement

Jayasimha Babu, J.—The short question that has been raised by the Revenue in these petitions is as to whether the benefit of deduction in

the rate of sales tax in respect of ""rubberised coir products"" under Notification G.O.P. No. 303 dated March 26, 1981 issued under the Tamil

Nadu General Sales Tax Act is applicable to rubberised coir mattresses and pillows made out of the rubberised coir.

2. Counsel sought to make distinction between the products that were made by covering the block of rubberised coir with some other materials, in

which, rubber is the predominant element though coir is also used in that product and ""rubberised coir"". No such distinction is possible in view of

the clear words used in the notification which refers to rubberised coir. Further no evidence was produced before the authorities below to show

that in the mattresses and pillows made by respondent predominant element is rubber and not coir. Revenue cannot be permitted to raise any such

question at this stage. I do not find any merit in these revision petitions and the same are accordingly dismissed. No cost.

3. Petition dismissed.

