(1986) 10 MAD CK 0004

In the Madras High Court

Case No : T.C. No. 1073 of 1986

State of Tamil Nadu — APPELLANT

Vs

K. Angusamy Chettiar and Co. — RESPONDENT

Date of Decision : 14-10-1986

Acts Referred:

Citation : (1987) 66 STC 341

Hon'ble Judges : V. Ramaswami-II, J;Ratnam, J

Bench : Division Bench

Advocate : K.S. Bakthavatsalam, Additional Government Pleader, for the Appellant;

Judgement

V. Ramaswami, J.—As per the notification and the earlier history of the notifications relating to vegetables, there was no dispute that if it was

green garlic it would be considered as a vegetable and exempted. In this case, the Tribunal pointed out that it was not the plea of the Revenue that

the garlic in question is both dried and dehydrated. If that was so, certainly the exemption provision will apply.

2. Learned counsel for the Revenue relied on the decision in M. R. Arumuga Nadar v. State of Tamil Nadu [1984] 56 STC 53 which related to a

consideration of red ripe fruit chillies which was considered as not vegetable. In fact the discussion shows that far from helping the Revenue it

supports the view of the Tribunal that green garlic cannot be considered to be not a vegetable. Apart from this, we are concerned with the

notification which exempted only dried and dehydrated vegetables from the definition of ""vegetables"" and therefore there are no grounds to

interfere with the order of the Tribunal. The tax case is therefore dismissed.

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3. Petition dismissed.

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