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(1995) 08 MAD CK 0008

In the Madras High Court

Case No : Tax Case (Revision) Petition No. 1463 of 1984

State of Tamil Nadu APPELLANT

Vs

Synthokam Industries RESPONDENT

Date of Decision : 09-08-1995

Acts Referred:

Citation : (2003) 133 STC 13

Hon'ble Judges : Thanikkachalam, J;Jayarama Chouta, J

Bench : Division Bench

Advocate : Chitra Venkatraman, Additional Government Pleader Taxes, for the Appellant; C. Venkatraman, for the Respondent

Final Decision : Dismissed

Judgement

Thanikkachalam, J.—The State is the petitioner herein, the only point that arises for consideration in this revision is whether adhesives in

question are chemicals. The Tribunal held that adhesives in question cannot be treated as chemicals. Accordingly the Tribunal directed levy of tax

at 4 per cent. This view was taken by the Tribunal, by following an earlier order of its own, on this point. A similar question came up for

consideration before this Court in (State of Tamil Nadu represented by the Deputy Commissioner (C.T.), Madras South Division, Madras v.

Hihard Products, Madras-44), T.C. No. 1430 of 1982, dated September 26, 1991, wherein this Court dismissed the tax case preferred by the

department, by confirming the order passed by the Tribunal, which held that adhesives are not chemicals. Accordingly, we uphold the order

passed by the Tribunal in levying tax at 4 per cent, by not treating the adhesives as chemical. In that view of the matter, this tax case (revision) filed

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by the department is dismissed. No costs.

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