(1982) 12 MAD CK 0020

In the Madras High Court

Case No : Tax Case (R.) No. 1296 of 1982

The State of Tamil Nadu APPELLANT

Vs

J.C. Electricals RESPONDENT

Date of Decision : 06-12-1982

Acts Referred:

Citation : (1984) 57 STC 16

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

Bench : Division Bench

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

Judgement

Balasubrahmanyan, J.—The question in this case is, whether the sales effected by the assessee are first sales or second sales of electrical

goods. The contention of the assessee, quite naturally, is that they were all second sales. This has been accepted by the Tribunal in appeal. In this

revision, the State Government questions that finding.

2. It is on record that the goods which have been sold by the assessee in this case were all goods purchased from a concern by name ""Honesty

Electricals"". This Honesty Electricals figured in two tax cases on a former occasion, before this Court, in T.C. No. 1078 of 1982 [State of Tamil

Nadu v. Devendra Electricals Printed at page 17 infra] and T.C. No. 1201 of 1982. In both these tax cases, the question was, whether Honesty

Electricals was a bogus concern or whether it was a real dealer having real transactions in purchases and sales. This Court held in those tax cases

that Honesty Electricals was a genuine dealer and its sales were second sales in the State. It follows, therefore, that any purchase from the firm of

Honesty Electricals can only yield subsequent sales, and not taxable at single point in this State.

3. The Tribunal''s decision that the present assessee is engaged only in subsequent sales in this State and not first sales in electrical goods must,

therefore, be upheld as correct. The revision in accordingly dismissed.

