

Supreme Court of India

State Of Kerala vs T.S. Govindarajulu Naidu on 31 March, 1993

Equivalent citations: 1993 (2) KLT 129 SC, 1993 Supp (3) SCC 656, 1993 90 STC 35 SC

Bench: K Singh, Y Dayal

ORDER

1. The respondent was a dealer in synthetic gems. He purchased the gems in the State of Kerala and sold the same in Tiruchy and other places outside the State. The question before the High Court was whether for the purchases and sales made by the respondent-assessee, was he liable to tax under the Kerala General Sales Tax Act, 1963? Relying upon the exemption notification issued under Section 10 of the Act the High Court came to the conclusion that the synthetic gems were exempt from the payment of tax under the Act. This is the State appeal against the judgment of the High Court.

2. We have heard learned Counsel for the appellant. He has taken us through the judgment of the High Court which is - T.S. Govindarajulu Naidu v. State of Kerala). We agree with the reasoning and the Conclusion reached therein. We see no ground to interfere with the impugned judgment of the High Court. The appeal is dismissed. No costs.