

Deputy Commissioner of Sales Tax (Law), Board of Revenue, Taxes, Ernakulam, Kerala

Vs

M/S. Kaycee Plantations and Cannings, Trichur and Others

Civil Appeals Nos. 2080, 2081, 2085, 2092, 2093, 2094, 2095, 2156, 2157, 2158, 2159, 2160,
2161, 2162, 2163, 2164, 2165, and 2166 of 1979

(R.S. Pathak JJ)

11.02.1981

JUDGMENT

PATHAK, J. -

In all these appeals, the question raised is whether when pineapple fruit processed into pineapple slices for the purpose of being sold in sealed cans, it can be said that the original pineapple fruit is consumed for the purpose of manufacture and, therefore, the case falls under Section 5-A(1) (a) of the Kerala General Sales Tax Act, 1963. This question has been considered by this Court in Deputy Commissioner, Sales Tax (Law), Board of Revenue (Taxes), Ernakulam v. Pio Food packers and has been answered in favour of the assessee and against the Revenue. It is not disputed that the judgment of this Court fully applies to the appeals before us. In the circumstances the appeals fail and are dismissed. But there is no order as to costs.

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