

M/s. Canara Exports and Others

Vs

State of Karnataka and Another

Civil Appeals Nos. 221 to 231 (M) of 1986

(CJI P. N. Bhagwati, V. Khalid, G. L. Oza JJ)

21.07.1986

JUDGMENT

BHAGWATI, C.J. –

In view of the judgment delivered by us today in Civil Appeal No. 220(NT) of 1986 (Sterling Foods v. State of Karnataka, (1986) 3 SCC 469), we allow the present appeals, set aside the judgment of the High Court and direct that the purchases of shrimps, prawns and lobsters made by the appellants for the purpose of fulfilling the existing contracts for export shall not be liable to be included in the taxable turnover of the appellants. The respondents will pay the cost of the appeals to the appellants.

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