

**SUPREME COURT OF INDIA**

State of Kerala

Vs.

State Trading Corporation of India Ltd.

(S.P.Bharucha and S.B.Majmudar JJ.)

30.10.1996

**ORDER**

The Text below is only a summarized version of the order pronounced

High Court held that imported sugar was not exisable to tax. On appeal Supreme Court held that sugar whether imported or otherwise is not liable to tax if produced in a factory ordinarily using power in course of production of sugar.