

SUPREME COURT OF INDIA

A. Subramanyam (Dead) by Lrs.

Vs.

State of T.N.

(S.P.Bharucha and S.C.Sen JJ.)

27.11.1996

ORDER

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

The exemption cannot be extended to sales of wood for manufacture of rayon even though such wood is capable of being used as firewood and is generally used as such. The exemption is obviously for the benefit of people who buy or sell firewood for the purpose of using the same as firewood. This exemption is not for the benefit of persons who sell wood for manufacture of rayon pulp. So the High Court has come to the right decision in this case therefore the appeals are dismissed.