

Dy. Commercial Tax Officer and Another

Vs

M. Velmurugan

Civil Appeal No. 7951 of 1996 with Nos. 7952 and 7953-55 of 1996

(S. P. Bharucha, V. N. Khare JJ)

15.09.1998

ORDER

1. The High Court, in the order under challenge, allowed the writ petitions filed by the respondents following its earlier judgment in *C. Rathinam v. State of T. N.* ((1995) 98 STC 167 (Mad)) In that judgment, the High Court had found that the assesseees mixed ingredients which all stood exempted from tax from time to time by one or the other exemption notification. Since the assesseees merely mixed the ingredients for the facility of the consumers, the High Court held that such mixture of ingredients did not bring into existence any new commodity which could result in levy of sales tax thereon. Having regard to this finding of fact, no occasion to interfere arises.

2. The appeals are dismissed. No orders as to costs.