**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED : 13.12.2018**

**CORAM**

**THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM**
**and**
**THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR**

**Tax Case (Revision) Nos.94 and 95 of 2009**

Tvl. Florence Shoe Co. Pvt. Ltd.,
Represented by its Managing Director,
No.69, E.V.K.Sampath Road,
Chennai - 600 007. ... Petitioner in both the Revisions

-vs-

1.The State of Tamil Nadu,
Repd. by The Deputy Commissioner (CT),
Chennai (Central) Division, Chennai.

2.The Commercial Tax Officer,
Purasawakkam Assessment Circle,
Kuralagam Annexe, Chennai - 600 108.

3.The Appellate Assistant Commissioner (CT)VII,
Kuralagam, Chennai - 600 108.

4.The Registrar,
Tamil Nadu Sales Tax Appellate Tribunal,
Additional Bench, Chennai - 600 104. ... Respondents in both the Revisions



**Common Prayer:** Tax Case (Revisions) filed under Section 38 of the Tamil Nadu General Sales Tax Act (TNGST Act), 1959 against the order of the Sales Tax

Appellate Tribunal (AB), Chennai dated 10.02.2009 in STA.No.558/2006 and STA.No.533/2006 for the assessment year 2000-01 and 2001-02.

| | | |
|---|---|---|
| For Petitioner<br>in both the Revisions | : | Mr.V.Raghavachari |
| For Respondents<br>in both the Revisions | : | Mr.Mohammed Shaffiq<br>Special Government Pleader |

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**COMMON ORDER**

(Order of the Court was made by T.S.Sivagnanam, J.)

These revisions filed by the dealer are directed against the order of the Sales Tax Appellate Tribunal (AB), Chennai dated 10.02.2009 in STA.No.558/2006 and STA.No.533/2006 for the assessment year 2000-01 and 2001-02.

2.The revisions have been admitted on 30.04.2009 on the following substantial questions of law:

> "1.Whether the appellate Tribunal had not failed in law in overlooking the process involved to convert the blue skin into finished leather and whether its finding is not opposed to settled principles of law laid down by the Supreme Court reported in 1989 SC 724, 1998 1 SCC 437?
>
> 2.Whether the Tribunal was justified in passing orders without following the guidelines framed by the Full Bench of the High Court in 148 STC 256?

3.Heard Mr.V.Raghavachari, learned counsel for the petitioner and Mr.Mohammed Shaffiq, learned Special Government Pleader for the respondents.

4.The legal issue involved in this case is whether the conversion of wet blue leather into finished products amounts to manufacture or not. This issue is no longer *res integra* and it has been held to be manufacture by the Honble Division 'Bench in the case of ***Golden Leather vs. Secretary TNSTAT*** reported in ***2010 (35) VST 2016 (Mad)***.

5.Following the said decision, these tax case revisions are allowed and the substantial questions of law are answered in favour of the assessee. No costs.



**(T.S.S.,J.)** **(N.S.K.,J.)**

**13.12.2018**



cse

Index: Yes/No

Internet: Yes/No

To

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5.The Sales Tax Appellate Tribunal (AB),
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**T.S.SIVAGNANAM, J.**
**and**
**N.SATHISH KUMAR, J.**

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**T.C.(R) Nos.94 and 95 of 2009**



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