

GIB/TL/ROYAL TALKIES/09.08.1978/SC-23

Supreme Court Category : Input Tax Credit

State : Telangana

Order No.: GIB/TL/ROYAL TALKIES/09.08.1978/SC-23

Name of Entry :
ROYAL TALKIES, HYDERABAD AND ORS.

Date : 09-08-1978

Breif Issue :

Facts & Issues Involved:

Law is essentially the formal expression of the regulation of economic relations in society. That is the key note thought in this case, where the core question is : who is an employee ? Secondly, to decide the meaning of a welfare measure a feeling for the soul of the measure is a surer guide than meticulous dissection with lexical tools alone.

The Insurance Court found that the owners of theatres were principal employers with reference to the persons employed by contractors in the canteens and the cycle stands attached to the theatres and rejected the applications filed by the owners of theatres under Section 75 of the Act.

Merely being employed in connection with the work of an establishment, in itself, does not entitle a person to be an 'employee'. He must not only be employed in connection with the work of the establishment but also be shown to be employed in one or other of the three categories mentioned in Section 2(9).