

GIB/TN/BURMAH SHELL/10.10.1972/SC-24

Supreme Court Category : Input Tax Credit

State : Tamil Nadu

Order No.: GIB/TN/BURMAH SHELL/10.10.1972/SC-24

Name of Entry :

State Of Tamil Nadu vs M/S Burmah Shell Oil Storage

Date : 10-02-1973

Breif Issue :

Facts & Issues Involved:

The respondents in these two appeals are Oil Companies and in C.A. No. 2119/69, the respondent under the Factories Act had to supply tea and edibles to its workmen for the Canteen established by it. It also supplied to its agents calenders, purses and key chains. Both the respondents also sell periodically as scraps, unserviceable oil drums, rubber hoses, jerry cans, rims etc.

In C.A. No. 2119/69, the respondent challenged the Sales Tax, levied under the Madras General Sales Tax Act 1959, in respect of advertisement materials, canteen sales, sale of scrap and the penalty.

It was contended before the High Court that the Tribunal was wrong in holding that the Sales of publicity materials were chargeable to sales tax on the ground that (a) there was no sale at all by the assessee in the true sense-, and (b) even if there was, it was not as a dealer.