

**(2013) 07 P&H CK 0845**

**High Court Of Punjab And Haryana At Chandigarh**

**Case No:** CWP No. 9579 of 1989

M/s. Tilak Oil and General Mills

APPELLANT

Vs

State of Punjab and Another

RESPONDENT

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**Date of Decision:** July 26, 2013

**Hon'ble Judges:** Rajive Bhalla, J; Bharat Bhushan Parsoon, J

**Bench:** Division Bench

**Advocate:** Alok Mittal, for the Appellant; Radhika Suri, Addl. AG Punjab, for the Respondent

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**Judgement**

Rajive Bhalla, J.

The petitioner, prays for issuance of a writ of certiorari for quashing order dated 18.05.1989, passed by the Assessing Authority, Mansa, (Annexure P-1) whereby the petitioner was held liable to pay central sales tax on the premise that the cotton seed oil is not edible oil. Counsel for the State of Punjab submits that the controversy, in the present petition namely whether cotton seeds oil is edible oil or not, has been decided by the Hon'ble Supreme Court in Bharat General and Textile Industries Ltd. and others Vs. State of Maharashtra and others, 1989 STC 354, by holding that cotton seed oil is not edible oil. The writ petition should, therefore, be dismissed.

2. Counsel for the petitioner despite a valiant attempt to distinguish the aforementioned judgment, is unable to do so.

3. We have heard counsel for the parties, perused the paper-book and the impugned orders. The only question raised in the petition is that as cotton seed oil is edible oil, the petitioner cannot be subjected to sale tax. The question in hand has been decided by the Hon'ble Supreme Court in Bharat General and Textile Industries Ltd. and others (supra) by holding that cotton seed oil is not edible oil. The tax liability imposed upon the petitioner by holding that cotton seed oil is not edible oil, cannot therefore, said to be illegal, void or arbitrary so as to invite interference of this Court. In view of the above, the writ petition is dismissed.