

Dhaval Talati

19 SC decision under UP VAT Act on interpretation of the scope of the word “goods” as defined under Section 2(m) of the UP- VAT Act as outlined in Section 13(1)(f) of the UP-VAT Act should be limited to only “taxable goods”? Held: Yes Facts The appellant, is a company engaged in the business of manufacture and sale of Rice Bran Oil (‘RBO’) and Physical Refined RBO. The assessee as stated above is a registered dealer under the UPVAT Act and the RBO manufactured falls within the ambit of “taxable goods” under the UP-VAT Act. For manufacturing RBO, the appellant procures Rice Bran (‘inputs’/‘purchased goods’) and follows the Solvent Extraction Process. During the manufacturing process of RBO a byproduct in the form of “De-Oiled Rice Bran” (‘DORB’) is also produced. DORB falls within the category of “exempted goods” under the Act. ....