

S.N.	Case	Held
1.	Mohd. Shabir vs State Of Maharashtra 1979 AIR 564	Provision Interpreted- <i>Whoever himself or by any other person on his behalf manufactures for sale, sells, stocks or exhibits for sale or distributes</i> The words used in section 27, namely, "manufacture for sale", sells, have a comma after each clause but there is no comma after the clause "stocks or exhibits for sale". Thus the section postulate three separate categories of cases and no other. (1) manufacture for sale; (2) actual sale; (3) stocking or exhibiting for sale or distribution of any drugs. The absence of any comma after the word "stocks" clearly indicates that the clause "stocks or exhibits for sale" is one indivisible whole and it contemplates not merely stocking the drugs but stocking the drugs for the purpose of sale and unless all the ingredients of this category are satisfied, section 27 of the Act would not be attracted.
2.	M.K.Salpekar vs Sunil Kumar Shamsunder Chaudhari 1988 AIR 1841	Provision Interpreted- <i>that the tenant has secured alternative accommodation, or has left the area for a continuous period of four months and does not reasonably need the house</i> The punctuation ' comma ' in the subclause after "alternative accommodation" and before the rest of the sentence indicates that the last part of the sub-clause namely "and does not reasonably need the house" governs the condition which contains "has left the area for a continuous period of four months"
3.	Telecom District Engineer v. Pramesh Agrawal 1997 (1) MPLJ 173	Provision Interpreted-(e) <i>to restrain any auction intended to be made or, to restrain the effect of any auction made by the Government; or to stay the proceedings for the recovery of any dues recoverable as land revenue unless adequate security is furnished.</i> In view of the fact that in between the 1st part i.e. "to restrain any auction intended to be made or," and the 2nd part i.e. "to restrain the effect of any auction made by the Government;" there is comma , after the word or, but subsequent to the second part i.e. restrain the effect of any auction made by the Government, there is a semi-colon, the effect of which is disjunctive to the third part. Thus, the requirement of furnishing of adequate security relates to the third part. In view of this, the argument of the learned counsel for the appellant is sans substance and is rejected.'
4.	Commissioner of Central Excise, Vadodara v. Indian Petrochemicals Corpn. Ltd [2015] 59 taxmann.com 9 (SC)	Provision Interpreted-<i>Liquefied Petroleum gases and other gaseous hydrocarbons other than natural gas, ethylene, propylene, butylene and butadiene</i> In the aforesaid Sl. No. 24 of Notification No. 5/2000, there is no comma after the words 'gaseous hydrocarbons'. Therefore, the expression "other than" appearing after the words "gaseous (hydro carbons" and before the words "natural gas" would qualify only the words "natural gas". In other words, following goods are covered by Sl. Nos. (i) Liquefied petroleum gas and other gaseous hydrocarbons with exclusion of natural gas, (ii) Ethylene, (iii) Propylene, (iv) Butylene and (v) Butadiene. The above submissions is reinforced by a comparison with Sl. No. 30 of Notification No. 75/84-C.E., dated 3-3-1984 as introduced by Notification No. 120/86-C.E., dated 1-3-1986 which stood in the manner, during the entire period from 1-3-1986 to 28-2-1994.F.5 The said Sl. No. 30 of Notification No. 75/84 reads thus: "Liquefied petroleum gases and other gaseous hydrocarbons, other than natural gas, ethylene, propylene, butylene and butadiene". As in the above Notification No. 75/84, there was a comma after gaseous hydrocarbons, unlike present Notification No. 6/2000, Sl. No. 24 thereof.
5.	Sree Durga Distributors v. State of Karnataka [Appeal (Civil) 2274 of 2007, dated 30-4-2007]. (SC)	Provision Interpreted- <i>5. Animal feed and feed supplements, namely, processed commodity sold as poultry feed, cattle feed, pig feed, fish feed, fish meal, prawn feed, shrimp feed and feed supplements and mineral mixture concentrates, intended for use as feed supplements including de-oiled cake and wheat bran.</i> Entry 5 shows that animal feed and feed supplements is one category. It is after the expression "animal feed and feed supplements" that the Legislature has inserted the comma , therefore, animal feed and feed supplements constitute one class of products, they do not constitute two separate classes. Further, the expression "animal feed and feed supplements" is not only followed by the comma , it is followed by the word 'namely', which indicates that the items mentioned after the word 'namely' like poultry feed, cattle feed, pig feed, fish feed etc. are specific instances of animal feed and feed supplements, which would fall in Entry 5. That list is exhaustive. In that list, the Legislature has not included dog feed/cat feed, therefore, the products of the appellant do not fall under Entry 5 of the First Schedule of the Act. In our view, the basic premise on which the arguments of the assessee proceeds is that Entry 5 covers three categories of goods, namely, animal feed, feed supplements and feed supplements and mineral mixtures. This premise is wrong. A bare reading of the said entry indicates 'animal feed and feed supplements' as constituting one category. They are not two separate categories. The punctuation mark " comma " has been used expressly after the words "animal feed and feed supplements", which indicates that the Legislature intended to classify these two items as one class/category. Further, the Legislature intended to restrict that category by confining that category to processed commodity alone and that too for certain named animals. In the present case, we are concerned with cat feed and dog feed. Cat feed carries a fishy smell on account of processing. However, cat feed though processed is not put in Entry 5. Similarly, dog feed is also excluded from Entry 5. In the circumstances, we do not find any merit in the arguments advanced on behalf of the assessee.