

S.N.	Case	Held
1.	Falcon Tyres v. State of Karnataka [2006] 5 STT 67 (SC)	Provision Interpreted- Section 2(A)(1):agricultural produce or horticultural produce' shall not include tea, coffee, rubber, cashew, cardamom, pepper and cotton; and such produce as has been subjected to any physical, chemical or other process for being made fit for consumption, save mere cleaning, grading, sorting or drying. We do not find any substance in the submission of the learned counsel for the appellant that the semicolon after the word cotton does not mean that the first part of the Section is disjunctive from 'such produce' as has been subjected to any physical, chemical or other process. Section 2 (A) (1) is in two parts, it excludes two types of food from agricultural produce. According to us, the definition of the agriculture and horticulture produce does not say as to what would be included in the agriculture or horticulture produce, in substance it includes all agriculture or horticulture produce but excludes, (1) tea, coffee, rubber, cashew, cardamom, pepper and cotton from the definition of the agriculture or horticulture produce though all these products as per dictionary meaning or in common parlance would be understood as agricultural produce and (2) "such produce as has been subject to any physical, chemical or other process for being made fit for consumption", meaning thereby that the agricultural produce other than what has been excluded, which has been subjected to any physical, chemical or other process for making it fit for consumption would also be excluded from the definition of the agriculture or horticulture produce except where such agricultural produce is merely cleaned, graded, sorted or dried.
2.	Vadilal Dairy International Ltd. v. State of Maharashtra [2015] 61 taxmann.com 37 (Bombay)	Provision Interpreted- (1) Sweets and sweetmeats, including Shrikhand, Basundi and Doodhpak; Cakes, pastries, biscuits and other confectioneries, ice cream and kulfi and non-alcoholic drinks containing ice cream or kulfi. The use of semicolon after the words "doodhpak" is significant. It separates first category from the other category which includes items like cakes, pastries, biscuits and other confectioneries. These items form the second category. A plain reading of the items in the second category makes it quite clear that all these are items connected and commonly sold in bakery establishments. The third category contains the item in dispute namely ice cream along with kulfi and non-alcoholic drinks containing ice-creams or kulfi. The third category therefore, is quite distinct and different from the first two categories of this entry.
3.	Jamshed N. Guzdar v. State of Maharashtra [2005] 2 SCC 591 (SC)	Provision Interpreted- 11A. Administration of Justice; constitution and organisation of all courts, except the Supreme Court and the High Courts. The expression 'administration of justice' has been used without any qualification or limitation wide enough to include the 'powers' and 'jurisdiction' of all the courts except the Supreme Court. The semicolon (;) after the words 'administration of justice' in Entry 11A has significance and meaning. The other words in the same Entry after 'administration of justice' only speak in relation to 'constitution' and 'organisation' of all the courts except the Supreme Court and High Courts. It follows that under Entry 11A State Legislature has no power to constitute and organize Supreme Court and High Courts.
4.	CC, Madras Vs. Mcdowell Co. Ltd., 1997 (21) RLT 715 (CEGAT)	Provision Interpreted-84.79 Goods falling under sub-heading Nos. 8479.20, 8479.30, 8479.40; sub-heading No. 8479.81 excluding wire coil winders; and machinery used for the production of a commodity. We however, note that while sub-heading 8479.82 is not included the relevant entry after enumerating various sub-headings lists machinery used for the production of a commodity also as eligible to exemption. The expression "and machinery used for the production of a commodity" occurs after a semi-colon which clearly indicates that this is a distinct category of goods which the Notification intended to exempt. Non-inclusion of specific Heading 8479.82 under these circumstances would not disentitle the impugned goods from exemption provided, of course, the impugned goods are held to be machinery used for the production of a commodity.
5.	Mahindra & Mahindra Ltd. v. Commissioner of Central Excise, Aurangabad [1997] 1997 taxmann.com 861 (CEGAT Mum)	Provision Interpreted- No credit shall be allowed in respect of a factory from which clearances of the specified goods (a) were effected for the first time on or after the 1st day of April, 1981; or (b) were not effected during the financial years 1981-82, 1982-83 and 1983-84. One category is where clearances of the specified goods were effected for the first time on or after 1.4.81. The second category is one from which no clearances of specified goods had been effected during the financial year 1981-82, 1982-83 and 1983-84. In such a view of the matter, the semicolon punctuating the two conditions, and use of the disjunctive "OR" between the conditions, acquires meaning. Hence, when the appellants had cleared motor vehicles falling under item 34I (2) CET for the first time only in July, 1981, they fall under the first category, and claim has rightly been held to be hit by the provision of B iv (a) of the notification 116/84.
6.	Jindal Stainless Ltd. v. State of Haryana [2016] 75 taxmann.com 137 (SC)	Provision Interpreted- Article 304 of Constitution of India-Notwithstanding anything in Article 301 or Article 303, the Legislature of a State may by law (a) impose on goods imported from other States or the Union territories any tax to which similar goods manufactured or produced in that State are subject, so, however, as not to discriminate between goods so imported and goods so manufactured or produced; and (b) impose such reasonable restrictions on the freedom of trade, commerce or intercourse with or within that State as may be required in the public interest: Provided that no Bill or amendment for the purposes of clause shall be introduced or moved in the Legislature of a State without the previous sanction of the President. The Supreme Court held that applying the ratio in the above decisions since the expression 'and' is used in Art. 304 after semi-colon, it will have to be read as 'or' creating a disjunctive reading of Art. 304(a) and Art. 304(b) indicating that the State Legislature can exercise its power either under Art.304 (a) or Art. 304 (b) or both.