

SUPREME COURT OF INDIA

Divisional Deputy Commissioner of Sales Tax

Vs.

Bherhaghat Mineral Industries

C.A.No.2287 of 1995

(S.P.Bharucha and V.N.Khare JJ.)

11.08.1998

ORDER

The Text below is only a summarized version of the order pronounced

Supreme Court concluded that crushing of dolomite lumps into chips and powder is not process of manufacture that brings about a new commercial activity.