

SUPREME COURT OF INDIA

Asstt. Commercial Taxes Officer

Vs.

Mehta Opticians

C.A.No.773 of 1995

(S.P.Bharucha, M.K.Mukherjee and G.T.Nanavati JJ.)

26.08.1998

ORDER

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

Frames and glasses were exempt from payment of sales tax. Whether sale of spectacles will attract sales tax. No manufacture is carried out when optician fits glasses into frames. Supreme Court held that sale of spectacles was also exempt from payment of sales tax.