

**SUPREME COURT OF INDIA**

Commissioner of Sales Tax, U.P.

Vs.

India Aluminium Cables Ltd.

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

16.09.1998

**ORDER**

1. We have read the judgment and order under appeal. We have also read the circular of the Director, Export Assistance dated January 7, 1970. We are quite satisfied that the conclusion of the High Court is correct having regard to the facts of these particular cases.
2. The appeals are dismissed. No order as to costs.