

**SUPREME COURT OF INDIA**

Collector of Customs & Central

Vs.

Paper Products Ltd.

(S Bharucha, R Lahoti and N S Hegde JJ.)

25.11.1999

**ORDER**

1. The question is whether there is an act of manufacture when a job worker prints a name on a film which is then utilised for the purposes of packaging. The question would appear to be covered against the Revenue by the judgment of this Court in Union of India v. J.G. Glass Industries Ltd. [1999] 114 STC 387 where it has been held that printing upon a bottle is not a process of manufacture. The civil appeal is dismissed.

2. No order as to costs.