

**SUPREME COURT OF INDIA**

Union of India (UOI)

Vs.

Aravali Min. & Chem. (India) (P) Ltd. etc. etc.

(S. P. Bharucha, R. C. Lahoti and N. Santosh Hedge JJ.)

25.11.1999

**ORDER**

1. The High Court has relied upon a publication of the Central Board of Revenue to come to the conclusion that soap-stone is the same as talc and, therefore, entitled to the benefit of the concerned exemption notification. In these circumstances, one cannot fault the High Court for having given a go-by to the alternate remedy available to the assessee. It only needs to be added that the refund ordered by the High Court shall be made to the assessee under the provisions of the law as it now stands.

2. The appeals are dismissed. No order as to costs.