

SUPREME COURT OF INDIA

Britannia Industries Ltd.

Vs.

T.N. Pollution Control Board

(S. P. Bharucha, S. N. Phukan and Ruma Pal JJ.)

15.02.2000

JUDGMENT

S. P. BHARUCHA

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

Appellant manufacturing biscuits, bread and cake using wheat flour, milk powder, sugar and vanaspati, assessed to cess under the Water (Prevention and control of Pollution) Cess Act, 1977 on the basis of it being a specified industry falling under entry 15 of the schedule thereof. At the relevant time entry 15 read as, "Processing of animal or vegetable products industry". The question to be determined was whether the appellant (a) processes, and (b) processes animal or vegetable products. The judgment concluded that when the appellant produces above mentioned products as a result of series of processes inter alia, the ingredients, industry does not process animal or vegetable products.