

SUPREME COURT OF INDIA

Lucky Minmat Pvt. Ltd.

Vs.

Commissioner of Income Tax

C.A.No.2454 of 1997

(S.P.Bharucha, U.C.Banerjee and N.Santosh Hedge JJ.)

03.08.2000

ORDER

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

Assessee had business of mining limestone and marble blocks and thereafter, cutting and sizing the same before being sold in market. Dispute was whether activity of assessee was in nature of manufacture or production and thus entitled to relief under Section 80-HH. On basis of precedents Supreme Court held that conversion of lime and lime dust or concrete by stone crushers could legitimately be considered to be manufacturing process while mere mining of limestone and marble and cutting same before it is sold could be so considered.