

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION  
CIVIL APPEAL NO. 6629 OF 2003

| COMMERCIAL TAXES OFFICER, RAJSAMAND | ... | APPELLANT(s) |

| Versus |

| M/S. SURANA MINERALS PVT. LTD. AND ANOTEHR | ... | RESPONDENT(s) |

O R D E R

No one appears for the parties.

2. This appeal at the stage of special leave petition was tagged with S.L.P. (C) No...CC No. 5899 of 2002 which is now Civil Appeal No. 6630 of 2003 - Commercial Taxes Officer, Pali vs. Parakh Udyog and another.

3. The question for consideration in Parakh Udyog is whether production of the stone ballast (gitty) by breaking the large stones amounts to manufacturing so as to entitle the respondent (M/s. Parakh Udyog) benefit of exemption from payment of tax under the New Sales Tax Incentive Scheme, 1989. Insofar as the present appeal is concerned, it arises

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from the order of the High Court on two issues namely; (i) whether the process of converting dolomite into powder by grinding and making chips out of it amounts to process of 'manufacture' so as to bring out any new commercial commodity so as to fall within the definition of 'manufacture' under the Rajasthan Sales Tax Act, 1994 and (ii) whether the grinding of marble into powder results in bringing new commercial commodity distinct from marble which could be considered as 'manufacture' within the meaning of Rajasthan Sales Tax Act.

4. The High Court, by the impugned order, has affirmed the order of the Rajasthan Tax Board remanding the case to the District Level Screening Committee (DLSC) for consideration of the case of the respondent in respect of its activity of making powder out of dolomite and marble. The High Court observed that answer to the above question would arise depending upon the finding reached on certain

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principles indicated in the order. Since the matter has been remanded, we do not think that the matter is required to be gone into on merits by us particularly when none of the parties is represented before us.

Civil Appeal is, accordingly, dismissed. No costs.

.....J.  
(R.M. LODHA)

.....J.  
(KURIAN JOSEPH)

NEW DELHI;  
OCTOBER 31, 2013.

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION  
CIVIL APPEAL NO. 6630 OF 2003

| COMMERCIAL TAXES OFFICER, PALI | ... | APPELLANT(S) |

| Versus |

| M/S. PARAKH UDYOG AND ANOTEHR | ... | RESPONDENT(S) |

O R D E R

On 18.7.2012, learned counsel for the appellant prayed for time to produce inter-alia the New Sales Tax Incentive Scheme, 1989 (for short "Incentive Scheme") which is relevant for disposal of the present appeal.

Mr. Milind Kumar, learned counsel for the appellant submits that he has been engaged now by the appellant but the Department has not furnished him the Incentive Scheme relevant for the decision in the present appeal.

The consideration of the above Incentive Scheme is necessary for the decision of the appeal on merits. But since the counsel for the appellant is not able to show that, we are satisfied that it is not necessary for us to go into the merits of this appeal.

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Civil Appeal is, accordingly, dismissed. Question of law is kept open. No costs.

.....J.  
(R.M. LODHA)

.....J.  
(KURIAN JOSEPH)

NEW DELHI;  
OCTOBER 31, 2013.

ITEM NO.106

COURT NO.3

SECTION IIIA

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS  
CIVIL APPEAL NO(s). 6630 OF 2003

COMMERCIAL TAXES OFFICER, PALI

Appellant (s)

VERSUS

M/S. PARAKH UDYOG & ANR.

Respondent(s)

(With office report )

WITH Civil Appeal NO. 6629 of 2003

(With office report)

Date: 31/10/2013 This Appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE R.M. LODHA

HON'BLE MR. JUSTICE KURIAN JOSEPH

For Appellant(s)

CA 6630

Mr. Milind Kumar, Adv.

For Respondent(s)

CA 6630

Mr. Manu Mridul, Adv.

Mr. Surya Kant, Adv.

Rr-Ex-Parte

UPON hearing counsel the Court made the following

O R D E R

Civil Appeals are dismissed in terms of separate signed orders. No costs.

| (Pardeep Kumar)  
| Court Master

| | (Saroj Saini)  
| | Court Master

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[SEPARATE SIGNED ORDERS IN C.A. NOS. 6629 AND 6630 OF 2003 ARE  
KEPT ON RECORD]