

Supreme Court of India

Commissioner Of Sales Tax vs Indian Express Newspapers Pvt. ... on 21 April, 1998

Equivalent citations: AIR 1999 SC 1525, JT 1998 (5) SC 613, 1998 II OLR SC 331, (1998) 5 SCC 329

Bench: S Bharucha, V Khare

ORDER We have heard learned counsel for the appellant and perused the judgment and order under challenge. The appeal is pressed only in regard to waste newsprint obtained due to damage caused in transit or due to newsprint getting torn or spoilt in the process of printing. The High Court, relying upon the judgment of this Court in State of Gujarat v. Raipur Manufacturing Co. Ltd., found that there was no intention to carry on business in the discarded newsprint when the newsprint was acquired nor was such newsprint a by-product or a subsidiary product that arose in the course of the process of printing and publishing newspapers, which was the principal activity of the respondent. We are in agreement with the view taken by the High Court and dismiss the appeal. No order as to costs.