

**DHC in case of Sophisticated Marbles: Manufacture Definition....**

*""..3. It is clear from the above that after purchasing of blocks of slabs and getting them cut by cutting machines from outside, the process which is undertaken by the assessee is to put full size fibre on one side of the slab which is technically required to give support to the slab; to fill holes and cracks in these slabs to make it marketable by applying chemicals on holes and cracks; mixing of chemicals and powder for the aforesaid purpose is done by the assessee; polishing the slab by different machines; for bringing shine on the slab applying different types of tix oxide and thereafter cutting the finished slabs to proper size and shapes from which the marketable size of slabs, moulded pieces, edged pieces and tiles are made.*

*4. Applying the test formulated by the Supreme Court, this activity would clearly fall within the definition of, manufacturing process "..."*