

Summary of Associated Cement Company Limited v. Commissioner of Sales Tax Sales Tax Reference Nos. 20/2010, 51/2010 & 22/2011 Bombay High Court Judgment dated 05 August 2025 CONTENTION OF THE APPELLANT (Revenue Department) Primary Arguments by Ms. Jyoti Chavan, Additional Government Pleader: Inseparability of Sale: Cement cannot be sold without appropriate packing material. The packing material is an integral and inseparable part of the manufactured cement sale transaction. No Separate Charge: No separate charge was made for HDPE bags, which are merely packing material. There was no separate sale, either express or implied, of the packing material.