

SUPREME COURT OF INDIA

Geep Flashlight Industries Ltd.

Vs.

Union of India (UOI)

SLP (C) No. 654 of 1981

(D.A.Desai and V.Balakrishna Eradi JJ.)

10.08.1983

ORDER

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

Dispute was whether plastic torch should be classified as items made of plastic under Entry 15-A (2) of article made of plastic including all sorts under Entry 68 as residuary entry. Plastic torch is made up of material which is made up of plastic. Persons general understanding can understand relation between plastic tube and plastic torch. Entry 68 is more specific than entry 15-A (2) for classification of plastic torch. Supreme Court held that plastic torch was classified in Entry 68 as residual entry.