

SUPREME COURT OF INDIA

Salim & Co.

Vs.

State of Orissa

C.A.No.5315 of 1995

(S.P.Bharucha and V.N.Khare JJ.)

16.09.1998

ORDER

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

Assessee purchases pulses and produces dal therefrom. Assessee enjoys exemption from tax on purchase of pulse. Whether assessee entitled to benefit of exemption granted under notification issued under 1947 Act. Supreme Court held that exemption was only available when pulses from which dal was obtained have met tax under said Act.