

# **SUPREME COURT OF INDIA**

Director of Entry Tax

Vs.

Dalmia Industries Ltd.

(S. P. Bharucha, S. N. Phukan and Ruma Pal JJ.)

16.02.2000

## **ORDER**

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

In the view of the Supreme Court the main point is how the trade regards toned milk. and if the toned milk powder toned milk as they understand then the next question is whether the product of respondent is toned milk powder and therefore exempt from entry tax under Entry 5. The order of the Tribunal is set aside The Entry Tax Authority shall deal with the matter taking into the consideration the statement of the Supreme Court which has stated above and dispose of the matter within six months.