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SUPREME COURT

Arjun Flour Mills V. The State of Odisha Finance Department Secretary and Ors.

Hania Zahoor • November 4, 2026

PUBLISHED REPORT

Supreme Court—Constitutional reference concerning legislative competence to impose sales tax surcharges under Entry 54, List II. Applying S. Kodar and distinguishing India Cement in light of Mineral Area Development Authority, Court held surcharge valid in principle; reference rendered infructuous, individual matters remitted for merits adjudication. Date of Judgement 04.11.2026

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