

(1991) 08 SC CK 0069
In the Supreme Court Of India
Case No : Civil Appeal No. 166 of 1979

Commissioner of Income Tax

APPELLANT

Vs

K.C.P. Ltd.

RESPONDENT

Date of Decision : 30-08-1991

Acts Referred:

Citation : (1991) 192 ITR 648

Hon'ble Judges : V. Ramaswami, J;S. Ranganathan, J;D. N. Ojha, J

Bench : Full Bench

Final Decision : Dismissed

Judgement

Civil Appeal No. 166 of 1979 :

1. This appeal has to be dismissed as the Tribunal has only followed the decision of this court in Commissioner of Income Tax, Bombay Vs. Maharashtra Sugar Mills Ltd., Bombay, , and the High Court has upheld the Tribunal's decision on the facts of the case. Nothing further survives. The civil appeal is dismissed accordingly. There will be no order as to costs.

Civil Appeal No. 5768 of 1983 and Civil Appeals Nos. 92-98 of 1979 :

2. By the orders of the High Court which are under appeal in these matters, the High Court has followed its earlier decision in R. C. No. 36 of 1976 (see Addl. Commissioner of Income Tax Vs. Challapalli Sugars Ltd., (AP). By our order of even date we have dismissed Civil Appeal No. 166 of 1979 arising out of the said judgment. These appeals have also to be consequently dismissed. We order accordingly. There will be no order as to costs.

Special Leave Petition (C) No. 5753-54 of 1980.

3. These special leave petitions have to be dismissed in view of our order in Civil Appeal No. 166 of 1979. We order accordingly. There will be no order as to costs.