(1993) 07 SC CK 0064

In the Supreme Court Of India

Case No : Civil Appeal No. 3379 Of 1993

State of Karnataka APPELLANT

Vs

B.N.S. Reddy and Another RESPONDENT

Date of Decision : 23-07-1993

Acts Referred:
Income Tax Act, 1961 — Section 80J, 80K

Citation : (1995) 3 SCC 657 Supp

Hon'ble Judges : S. P. Bharucha, J;J. S. Verma, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

1. LEAVE granted.

2. HEARD on merits.

3. HAVING heard learned counsel for the parties we are satisfied that no interference with the tribunal''s order is called for insofar as it relates to the question of fixation of seniority of S.S. Khanapure who was an ex-Emergency Commissioned Officer and had entered the State Service after ceasing to be a member of the Armed Forces. The construction made by the tribunal of Rule 6-A of Mysore government Servants Seniority Rules inserted by amendment of the Rules in November 1969 as not conferring any benefit of seniority on a person who is appointed to a State Service after he had ceased to belong to the Defence Service or an All India Service mentioned in Rule 6-A does not suffer from any infirmity. In the present case it is not necessary to examine the impact of that rule on the question of fixation of seniority of any person who while in the Defence Service or an All India Service named in the rule came to be appointed to the State Service without any break in the continuity of his services. It is, therefore, not necessary to either consider or express any opinion on that larger question which does not arise for consideration in the present matter. There is no merit in this appeal. It is accordingly dismissed. No costs.