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SLP(C)No. 3895 OF 2004  
ITEM No.30

Court No. 4

SECTION IIIA

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No.3895/2004

(From the judgement and order dated 12/09/2003 in ITA 331/03  
of The HIGH COURT OF DELHI AT N. DELHI)

KRISHAN KUMAR AGGARWAL

Petitioner (s)

VERSUS

ASSESSING OFFICER INCOME TAX

Respondent (s)

Date : 08/03/2004 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE N. SANTOSH HEGDE  
HON'BLE MR. JUSTICE B.P. SINGH

For Petitioner (s)Mr. K.R. Manjani, Adv.  
Mr. K. Janjani,Adv.

For Respondent (s)

UPON hearing counsel the Court made the following

O R D E R

Learned counsel for the petitioner relying on a judgment of this Court in C.I.T. vs. Daulat Ram Rawatmull, 87 ITR 349, contends that the assessee need not to prove the source from where the money was borrowed by him.  
Issue notice.

(PAWAN KUMAR)  
COURT MASTER

(PREM PRAKASH)  
COURT MASTER