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C.A.No. 1922 OF 1999  
ITEM No.1A  
(For Judgment)

Court No. 5

SECTION IIIA

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Civil Appeal No. 1922 of 1999

India Agencies (Regd.)., Bangalore

Appellant (s)

VERSUS

Addl. Commnr. Of Commercial Taxes, Bangalore

Respondent (s)

[HEARD BY HON'BLE S.N.VARIAVA, AR.LAKSHMANAN AND S.H.KAPADIA, JJ.]

Date : 16/12/2004 This appeal was called on for pronouncement of  
judgment today.

CORAM :

HON'BLE MR. JUSTICE S.N.VARIAVA  
HON'BLE DR. JUSTICE AR. LAKSHMANAN  
HON'BLE MR. JUSTICE S.H.KAPADIA

For Appellant (s)  
Mr. M.A.Chinnasamy, Adv.

For Respondent (s)  
Mr. Sanjay R.Hegde, Adv.

The Court made the following

J U D G M E N T

Hon'ble Dr. Justice AR. Lakshmanan pronounced the judgment of the Court.  
The appeal is dismissed for the reasons recorded in the judgment.

No costs.  
Reportable.

Anita

(Vijay Dhawan)  
Court Master

(Signed judgment is placed on the file.)