

&.UP 10 2; Draft, smtst; -n -PA4 -dFX-NORMAL -y -e; dumbp  
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ITEM NO.105 COURT NO. 2 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.2253/1998 @@  
AA

M/s. Brij Mohan Singh & Ors. Appellant (s)

VERSUS

C.I.T., Jalandhar Respondent (s)  
(With office report)

Date : 14/11/2000 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.P. BHARUCHA  
HON'BLE MR. JUSTICE D.P. MOHAPATRA

For Appellant (s) Mr. Neeraj Jain, Adv.  
for Mr.Ugra Shankar Prasad, Adv.

For Respondent (s) Mr. K.N. Shukla, Sr.Adv.  
Mr. Ranbir Chandra, Adv.  
Ms. Sushma Suri, Adv.

UPON hearing counsel the Court made the following  
O R D E R

....L.....I.....T.....T.....T.....T.....T.....T.....J

.SP2

The appeal is dismissed.  
No order as to costs.

.SP1

(N. Annapurna)  
Court Master

(Shelly Sengupta)  
Court Master

(Signed order is placed on the file.)

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IN THE SUPREME COURT OF INDIA@@  
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CIVIL APPELLATE JURISDICTION@@  
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CIVIL APPEAL NO. 2253 OF 1998@@  
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M/s. Brij Mohan Singh & Co.

....Appellant(s)

versus

C.I.T., Jalandhar

...Respondent(s)

O R D E R@@  
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.SP2

The question has been rightly answered by the High Court in the order under challenge. The decision of the High Court accords with the view taken by this Court in Biharilal Jaiswal vs.@@  
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Commissioner of Income Tax [(1996) 1 SCC 443] and followed in@@  
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Motilal Chunnihal (Tak) vs. Commissioner of Income Tax (234@@  
CCCCCCCCCCCCCCCC  
I.T.R. 472).

The appeal is dismissed.  
No order as to costs.

.SP1

.....J.  
(S.P. Bharucha)

.....J.  
(D.P. Mohapatra)

New Delhi,  
November 14, 2000.