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ITEM NO.10

COURT NO.1

SECTION IIIA

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

CIVIL APPEAL NO.4296 OF 2006

COMMISSIONER OF INCOME TAX

Appellant (s)

VERSUS

UMA GAMBHIR

Respondent(s)

With Civil Appeal No.4295 of 2006

Date: 06/09/2012 These Appeals were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE MADAN B. LOKUR

For Appellant(s) Mr. R.P. Bhatt, Sr. Adv.

Mr. Rahul Kaushik, Adv.

Mr. Vikas Malhotra, Adv.

Mr. Yatinder Chaudhary, Adv.

Mr. Anil Gaur, Adv.

Ms. Anil Katiyar, Adv.

for Mr. B.V. Balaram Das, Adv.

For Respondent(s) Mr. P.N. Monga, Adv.

Mr. S.S. Ray, Adv.

Mr. Manu Monga, Adv.

Mr. R.S. Gulia, Adv.

Ms. Rakhi Ray, Adv.

UPON hearing counsel the Court made the following

O R D E R

Heard learned counsel on both sides.

The civil appeals are dismissed with no order as to costs.

[ T.I. Rajput ]  
A.R.-cum-P.S.

[ Indu Satija ]  
Court Master

[Signed order is placed on the file]

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.4296 OF 2006

Commissioner of Income Tax

...Appellant(s)

Versus

Uma Gambhir

...Respondent(s)

With Civil Appeal No.4295 of 2006

O R D E R

Heard learned counsel on both sides.

These civil appeals filed by the Department concern Block Assessment for the period 1st April, 1986, and 29th August, 1996.

We see no reason to interfere with the impugned orders for two reasons: firstly, the tax payable is meagre; and secondly, the finding recorded by Authorities below is a pure finding of fact. For both these reasons, the civil appeals stand dismissed with no order as to costs.

.....CJI.  
[S.H. KAPADIA]

.....J.  
[MADAN B. LOKUR]

New Delhi,  
September 06, 2012.  
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