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C.A.No. 4437-4445 OF 1997
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ITEM No.1A. COURT No. 2 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 Nos.4437-4445 of 1997@@
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Commissioner of Income Tax, Cochin Appellant

VERSUS

Grace Collis & Ors. Respondents

(Heard by Hon'ble S.P.Bharucha, N.Santosh Hegde & Y.K.Sabharwal,JJ)

Date : 23/02/2001 These appeals were called on for pronouncement of judgment today.

CORAM :
HON'BLE MR. JUSTICE S.P. BHARUCHA
HON'BLE MR. JUSTICE Y.K. SABHARWAL

For Appellant (s) Mr. P.S. Narasimha,Adv.
Ms. Sushma Suri,Adv.

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

The Court made the following
O R D E R

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Hon'ble Mr. Justice S.P. Bharucha pronounced the judgment of the court, allowing the civil appeals.

No order as to costs.

REPORTABLE.@@
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(T.I. Rajput)
Court Master

(Shelly Sengupta)
Court Master

(Signed judgment is placed on the file)