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C.A.No. 3210-3219 OF 2000

ITEM No.107

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

CIVIL APPEAL NOS. 3210-3219 OF 2000.

COMMISSIONER OF INCOME TAX, MADRAS Appellant (s)

VERSUS

D. STEWART & ORS. Respondent (s)

(With office report)

Date : 03/05/2005 This matter was called on for hearing today.

CORAM :

HON'BLE MRS.JUSTICE RUMA PAL

HON'BLE MR. JUSTICE C.K. THAKKER

For Appellant (s) Mr.M.Parasaran, ASG

Mr.Harish Chander, Sr.Adv.

M/s BV Balaram Das, Shilpa Singh, Advs.

For Respondent (s)

UPON hearing counsel the Court made the following

O R D E R

The Civil Appeals are dismissed in terms of the signed order.

[Naresh Kumar]

[Madhu Saxena]

Court Master

Court Master

[Signed order is placed on the file.]

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 3210-3219 7467 OF 2000

COMMISSIONER OF INCOME TAX, MADRAS... Appellant

Vs.

D. STEWART & ORS.... Respondents

O\_R\_D\_E\_R

The Revenue has challenged the decision of the High Court on a Reference under Section 256 of the Income Tax Act, 1961. It is evident from the decision of the High Court that the questions raised in the Reference had been fully covered against the Revenue by an earlier decision of the High Court passed in Commissioner of Income Tax v. R.W. Trikard reported in (1995) 215 IT R 638.

The Revenue admittedly has not preferred an appeal from such earlier decision. In such circumstances, we do not consider it appropriate to interfere in this matter. The appeals are accordingly dismissed.

.....J.  
( RUMA PAL )

.....J.  
( C.K. THAKKER )  
New Delhi,  
3rd May, 2005.