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C.A.No. 4580-4583 OF 1998

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ITEM No.111

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.4580-4583 of 1998.@@
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Commissioner of Income Tax, Jalandhar

Appellant

VERSUS

M/s. Punjab Bone Mills

Respondent

(With Office Report)

Date : 19/07/2001 These appeals were called on for hearing today

CORAM :

HON'BLE MR. JUSTICE S.P. BHARUCHA
HON'BLE MR. JUSTICE Y.K. SABHARWAL
HON'BLE MR. JUSTICE BRIJESH KUMAR

For Appellant (s) Mr. Ranbir Chandra,Adv.
Ms. Neera Gupta,Adv.
Ms. Sushma Suri,Adv.

For Respondent(s) Mr. Pratap Venugopal,Adv.
Mr. K.J. John,Adv.

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

.....L.....I..T.....T.....T.....T.....T.....T.....T.....T.....J
The civil appeals are dismissed with costs.

(T.I. Rajput)
Court Master

(Shelly Sengupta)
Court Master

(Signed order is placed on the file)

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IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

Civil Appeal Nos.4580-4583 of 1998@@
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Commissioner of Income Tax, Jalandhar

...Appellant (s)

Versus~

M/s. Punjab Bone Mills

....Respondent (s)

O R D E R@@
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No interference with the judgment and order of the High Court is called for. Having regard to the first question, considering how that question is worded, it is properly answered. As to the second question, the relevant material in regard to the cash incentive for exports does not appear to have been placed before the Tribunal. Without that material, it is not possible to decide that the contention of the Revenue is correct.

The civil appeals are dismissed with costs.

.SP1

.....J.
(S.P. Bharucha)@@
AAAAAAAAAAAAAAAAA

.....J.
(Y.K. Sabharwal)@@
AAAAAAAAAAAAAAAAA

.....J.
(Brijesh Kumar)@@
AAAAAAAAAAAAAAAAA

New Delhi,
July 19, 2001.