



Civil Appeal No. 3792 of 1999@@  
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Commissioner of Income Tax, Gujarat ...Appellant (s)

Versus~

Pradeep J. Kinariwala ....Respondent (s)

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.SP2

The civil appeal is dismissed.

.SP1

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

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

.....J.  
(Brijesh Kumar)@@  
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New Delhi,  
July 24, 2001.