

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

CIVIL APPEAL NO(s). 5813 OF 2005

COMMNR. OF INCOME TAX, COIMBATORE

Appellant (s)

VERSUS

A. PALANISWAMY

Respondent(s)

(With office report )

Date: 01/11/2007 This Appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA  
HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

For Appellant(s) Mr. Vikas Singh,ASG.  
Dr. R.S.Pdia,Sr.Adv.  
Mr B.L.Chhibber,Adv.  
Mr. B.V. Balaram Das,Adv.

For Respondent(s) Mr. V.Balaji,Adv.for  
Mr. Rakesh K. Sharma,Adv.

UPON hearing counsel the Court made the following  
ORDER

Civil Appeal is dismissed.

[SUMAN WADHWA] [MADHU SAXENA]  
COURT MASTER COURT MASTER

Signed order is placed on the file.

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 5813 OF 2005

APPELLANT COMMNR. OF INCOME TAX, COIMBATORE ..

vs.

RESPONDENT A. PALANISWAMY ..

ORDER

In our view the findings recorded by the Commissioner as well as the Tribunal are purely factual findings. No question of

law arises. Hence civil appeal is dismissed.

(S.H. KAPADIA)

.....J.

.....J.  
(B.SUDERSHAN REDDY)

NEW DELHI;  
November 1, 2007.