

C.A.No. 5764 OF 1999
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PART-HEARD@@
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ITEM No.101 COURT No. 2 SECTION IIIA

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No.5764 of 1999.@@
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Commissioner of Income Tax, Delhi Appellant
VERSUS
M/s. Jay Engg. Works Ltd. Respondent
(With Office Report)

Date : 23/08/2001 This appeal was called on for hearing today

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

For Appellant (s) Mr. T.L.V.Iyer, Sr. Adv.
Mr. Rajiv Tyagi, Adv.
Mr. Sanjay Kumar, Adv.
Mr. B.V. Balaram Das, Adv.
for Ms. Sushma Suri, Adv.

For Respondent(s) Mr. Santosh K. Agarwal, Adv.
Mr. B.V. Desai, Adv.

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

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The civil appeal is dismissed.

No order as to costs.

(T.I. Rajput)
Court Master

(Shelly Sengupta)
Court Master

(Signed order is placed on the file)

CIVIL APPELLATE JURISDICTION

Civil Appeal No. 5764 of 1999@@
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Commissioner of Income Tax, Delhi ...Appellant (s)

Versus~

M/s. Jay Engineering Works LimitedRespondent (s)

O R D E R@@
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We have heard learned counsel for the appellant.

The question before the Tribunal and the High Court was in regard to the amount of Rs.51,71,318/- that represented the sale price of the assessee's import entitlement and the duty drawback it received. In regard to these, there would be no out goings, in the ordinary course. The other turnover and the out goings thereon having already been assessed, all that remained was to add the sum of Rs.51,71,318/-. No inteference with the order under appeal is, therefore, called for.

The civil appeal is dismissed.

No order as to costs.

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.....J.
(S.P. Bharucha)@@
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.....J.
(Y.K. Sabharwal)@@
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.....J.
(Ashok Bhan)@@
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New Delhi,
August 23, 2001.