

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. OF 2001@@
EEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEE
(Arising out of SLP(C) 17707/2001)

Commnr. of Income Tax, N.E.R., ...Appellant
Shillong

Versus

M/s Assam Frontier Tea Ltd. ...Respondent

O R D E R

.SP2
.....L.....I.....J

Delay condoned.
0 Leave granted.
This matter is covered by the decision of this Court in The C.I.T. North East, Region, Shilong Vs. M/s Assam Frontier Tea Ltd. (Civil Appeal No. 4490/1998) decided on October 16, 2001.
Following the said decision and for the reasons stated therein this appeal is disposed of in the same terms as set forth therein.

.SP1

.....J
[S. RAJENDRA BABU]

.....J
[DORAISWAMY RAJU]

New Delhi,
January 14, 2001.