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C.A.No. 5019 OF 2000  
.UP 10 2; Draft, smtst; -n -PA4 -dFX-NORMAL -y -e; dumbp  
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ITEM NO.106 COURT NO. 1 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 No.5019/2000 @@  
AA

Commnr, of Income Tax, Surat Appellant (s)

VERSUS

M/s. R.K. Corporation Respondent (s)  
(With office report)

Date : 19/03/2002 This appeal was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE N. SANTOSH HEGDE  
HON'BLE MR. JUSTICE ARIJIT PASAYAT

For Appellant (s) Mr. T.L.V. Iyer, Sr.Adv.  
Mr. P.S. Narasimha, Adv.  
Mr. B.K. Prasad, Adv.  
for Mrs. Sushma Suri, Adv.

For Respondent (s) Mr. H.A. Raichura, Adv.

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

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.SP2

Mr.Iyer, learned counsel appearing for the appellant,  
made his submissions for about five minutes.  
The appeal is dismissed.  
No order as to costs.

.SP1 (N. Annapurna) (Shelly Sengupta)  
Court Master Court Master

(Signed order is placed on the file.)

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IN THE SUPREME COURT OF INDIA@@  
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CIVIL APPELLATE JURISDICTION@@  
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CIVIL APPEAL NO.5019 OF 2000@@

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Commnr. of Income tax, Surat ...Appellant(s)

versus

M/s. R.K. Corporation ...Respondent(s)

O R D E R@@  
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The High Court dismissed the tax appeal filed before it by the Revenue stating that the decision rendered by the Tribunal was based on an appreciation of the materials placed before it and no question of law, much less any substantial question of law, arose. To appreciate what the question of law was which, according to the Revenue, arose in that appeal, we had asked as far back as 16th August, 2001 for the Memo of Appeal before the High Court to be produced. Despite an adjournment for the same purpose on 16th October, 2001, the Memo of Appeal has not been produced. We are, therefore, unable to decide that any question of law arose on the Memo of Appeal before the High Court.

The appeal is dismsised.  
No order as to costs.

.SP1

.....CJI.@@  
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.....J.@@  
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(N. SANTOSH HEGDE) @@  
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.....J.@@  
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(ARIJIT PASAYAT)@@  
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New Delhi,@@  
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March 19, 2002. @@  
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