

(For Judgment)

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.4422 OF 2001

COMMISSIONER OF INCOME TAX, MUMBAI  
)

Appellant(s)

VERSUS

M/S GENERAL INSURANCE CORPN. OF INDIA  
)

Respondent(s)

[Heard by Hon'ble Ashok Bhan and Markandey Katju, JJ].

Date: 25/09/2006 This Appeal was called on for judgment today.

For Appellant(s)

Mr.D.S. Mahra, Adv.

For Respondent(s)

Mr. R.B. Hathikhanawala, Adv.

Hon'ble Mr. Justice Ashok Bhan pronounced the judgment of the Bench comprising His Lordship and Hon'ble Mr. Justice Markandey Katju.

For the reasons stated in the judgment, the question referred is answered in the affirmative, i.e. in favour of the assessee and against the revenue.

(Parveen Kr. Chawla)

(Kanwal Singh)

Court Master

Court Master

[Signed Reportable Judgment is placed on the File]