

K.S. Sundaram

...Appellant (s)

Versus~

Commissioner of Income Tax, Tamil Nadu

....Respondent (s)

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We have heard learned counsel for the appellant and read the judgment and order under challenge. We have also read the rule, which the High Court has construed. In our view, the judgment of the High Court is unexceptionable.

The civil appeal is dismissed with costs.

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.....J.
(S.P. Bharucha)@@
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.....J.
(Y.K. Sabharwal)@@
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.....J.
(Brijesh Kumar)@@
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New Delhi,
July 19, 2001.