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IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

Civil Appeal No. 5647 of 2000@@
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Commissioner of Wealth Tax, Meerut ...Appellant (s)

Versus~

Ravi ShankarRespondent (s)

With Civil Appeal Nos.5648/2000,6443/2000,1582/2001@@
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and 1580 of 2001.@@
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The High Court has declined to call for a reference under Section 27(3) of the Wealth Tax Act. It is found that the findings recorded by the Tribunal are those of fact and no question of law arises from it.

Having heard learned counsel for the parties, we find no infirmity in the approach of the High Court.

The civil appeals are, accordingly, dismissed.

No order as to costs.

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.....J.
(Y.K. Sabharwal)@@
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.....J.
(Brijesh Kumar)@@
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New Delhi,
September 27, 2001.