(1988) 10 BOM CK 0028

Bombay High Court

Case No: Income-tax Application No. 1 of 1985

Kewalramani Bros.		APPELLANT
	Vs	
Commissioner of Income Tax		RESPONDENT

Date of Decision: Oct. 4, 1988

Citation: (1991) 189 ITR 90

Hon'ble Judges: V.S. Kotwal, J; S.K. Desai, J

Bench: Division Bench

Advocate: T.U. Khatri, for the Appellant; V.R. Bhatia, for the Respondent

Judgement

S.K. Desai, J.
Although the answer to be given to the question seems to be concluded as far as this court is concerned by the decision in Metal Rolling Works Pvt. Ltd. Vs. Commissioner of Income Tax, , it is pointed out by learned counsel for the applicant that the Bombay decision cites with approval and follows Commissioner of Income Tax Vs. Swadeshi Cotton Mills Co. Ltd., . It has been shown to us by reference to 1982 135 ITR 110, Swadeshi Cotton Mills Co. Ltd. v. CIT (S. L. P. (Civil) 10498 of 1980), that the said Allahabad decision is under appeal to the Supreme Court.

2. To protect the applicant we make the rule absolute.

3. Costs of the application to be costs in the cause.