

Commissioner of Income-Tax, Kerala

Vs

High Land Produce Co. Ltd.

Civil Appeals No. 931 to 933 of 1976

(R. S. Pathak, Sabyasachi Mukharji JJ)

08.01.1986

ORDER

1. Having regard to the facts of the case and for the reasons contained in the judgment delivered today in CIT v. Andhra Praha Pvt. Ltd. (C.A. No. 2008 of 1981) [1986] 158 ITR 416 (SC), these appeals fail and are accordingly dismissed without any order as to costs.

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