

Kamlapat Moti Lal

Vs

Commissioner of Income-Tax (Addl.)

Civil Appeal No. 1344 of 1978

01.11.1991

(S. Renganathan, N.D. Ojha, V. Ramaswamy - II JJ)

ORDER

This is not a fit case for interference under article 136 of the Constitution for the simple reason that the amount which is being claimed as a deduction by the assessee had already been allowed to him in 1960-61. Virtually, what he is seeking in this appeal is the deduction for the same amount in 1961-62. The claim is unequitable and uncalled for. In the circumstances, the civil appeal is dismissed. There will be no order as to costs.

Appeal dismissed.

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