

**SUPREME COURT OF INDIA**

I.-T. Commissioner

Vs.

K. T. Doctor

C.A.Nos.2361-62 of 1980

(B.P.Jeevan Reddy and K.S.Paripoornan JJ.)

18.02.1997

**ORDER.**

We find that there is no discussion about the plea of device in the judgment of the Tribunal, though, it is true, that the appeals before the Tribunal were by the assessee. We also find that even in the judgment of the High Court, this aspect does not seem to have been argued or dealt with. In the circumstances, it is not possible for us to examine the theory of device. These appeals are dismissed accordingly. No costs.

appeals dismissed.