

SUPREME COURT OF INDIA

Additional Commissioner of Income Tax

Vs.

M. Nagappa

(J Verma and B Kirpal JJ.)

23.07.1997

ORDER

The judgment under appeal has already been referred to and overruled in the case of Ganesh Dass Sreeram v. ITO (1988) 169 ITR 221 (SC).

In that view of the matter, the judgment under appeal is set aside. The appeals are allowed. There will be no order as to costs.