

**SUPREME COURT OF INDIA**

Commissioner of Income-tax

Vs.

Abhijit Iron Processors Pvt. Ltd.

(B.N.Kirpal and S. Rajendra Babu JJ.)

13.01.2000

**ORDER**

The Text below is only a summarized version of the order pronounced

Supreme Court directed Tribunal to refer question whether to include interest income in gross total income while computing deduction under Section 80-I of law to High Court.