

SUPREME COURT OF INDIA

Brij Mohan Singh

Vs.

C.I.T., Jalandhar

C.A.No.2253 of 1998

(S.P. Bharucha and D.P. Mohapatra JJ.)

14.11.2000

ORDER

1. The question has been rightly answered by the High Court in the order under challenge. The decision of the High Court accords with the view taken by this court in Biharilal Jaiswal v. C.I.T., (1996) 1 SCC 443: and followed in Motilal Chunnilal (Tak) v. C.I.T., (1998) 234 ITR 472.

2. The appeal is dismissed.

3. No Order as to Coast.