

## **Commissioner Of Income-Tax vs Karnataka State Co-Operative Apex Bank on 16 August, 2000**

**Equivalent citations: [2001]251ITR13(SC)**

**Bench: S.P. Bharucha, D.P. Mohapatra**

ORDER

1. Delay condoned.
2. Leave granted.
3. The appeals shall be heard by a Bench of three learned judges in view of the apparent conflict between the judgments of Benches of two judges of this court in M. P. Co-operative Bank Ltd. v. AddL CTT [1996] 218 1TR 438 and CIT v. Bangalore District Go-operative Central Bank Ltd. [1998] 233 ITR 282.