

## **M/S. Jonas Woodhead & Sons (India) Ltd. ... vs The Commissioner Of Income-Tax, Tamil ... on 11 February, 1997**

**Equivalent citations:** AIR 1997 SUPREME COURT 1105, 1997 (10) SCC 119, 1997 AIR SCW 1131, 1997 TAX. L. R. 285, 1997 (1) UPTC 484, 1997 (2) SCALE 67, 1997 UPTC 1 484, (1997) 1 SCR 1145 (SC), 1997 (1) SCR 1145, (1997) 91 TAXMAN 1, (1997) 2 JT 485 (SC), 1997 (2) JT 485, (1997) 3 SUPREME 283, (1997) 2 SCALE 67, (1997) 137 TAXATION 120, (1997) 138 CURTAXREP 275, (1997) 224 ITR 342

**Author: S.C. Agrawal**

**Bench: S.C. Agrawal**

PETITIONER:

M/S. JONAS WOODHEAD & SONS (INDIA) LTD. MADRAS

Vs.

RESPONDENT:

THE COMMISSIONER OF INCOME-TAX, TAMIL NADU III, MADRAS

DATE OF JUDGMENT: 11/02/1997

BENCH:

S.C. AGRAWAL, G.B. PATTANAIK

ACT:

HEADNOTE:

JUDGMENT:

**J U D G M E N T** G.B. PATTANAIK, J.

The question referred to the High Court by the Income- tax Tribunal under Section 256(1) of the Income Tax Act and answered by the High Court in favour of the revenue and against the assessee relates to the assessment years 1969- 70, 1970-71 and 1970-71 and 1971-72 and the identical matter was the subject matter of Civil Appeal Nos. 1575-76 of 1980 in relation to two earlier assessment

years 1968-69 and 1969-70. In view of our decision in Civil Appeal Nos. 1575- 76 of 1980 these appeals are dismissed but in the circumstances without any order as to costs.