

Commissioner Of Income-Tax vs Indian Telephone Industries Ltd. on 13 July, 1990

Equivalent citations: [1991]187ITR181(SC), AIRONLINE 1990 SC 243

Bench: T.K. Thommen, Kuldip Singh, M. Fathima Beevi

JUDGMENT

1. These appeals by the Revenue are against the judgment of the Karnataka High Court in CIT v. Indian Telephone Industries Ltd. [1980] 126 ITR 548. In view of the subsequent amendment of Section 35 of the Income-tax Act with retrospective operation, the appeals have to be allowed. We do so.