

Commissioner Of Income-Tax, Bombay vs K.A. Patch on 1 April, 1986

Equivalent citations: AIR1987SC1168, [1986]159ITR940(SC), AIR 1987 SUPREME COURT 1168, 1987 TAX. L. R. 673, (1986) 54 CURTAXREP 388, (1987) IJR 212 (SC), (1986) 159 ITR 940

Author: R.S. Pathak

Bench: R.S. Pathak, Sabyasachi Mukharji

ORDER

R.S. Pathak, J.

1. It appears from what is stated before us that the tax liability involved in this case is an extremely petty amount. In the circumstances, without expressing any opinion on the merits of the High Court Judgment under appeal, we decline to interfere with that Judgment. The Appeal is dismissed but without any order as to costs.