

## **Commissioner Of Income-Tax And Ors. vs Ranchi Club Ltd. on 1 August, 2000**

**Equivalent citations: [2001]247ITR209(SC), AIRONLINE 2000 SC 562**

**Bench: S.P. Bharucha, S.S.M. Quadri, N. Santosh Hegde**

### **JUDGMENT**

1. We have heard learned counsel for the appellant. We find no merit in the appeals.
2. The civil appeals are dismissed. No order as to costs.