

## **Commissioner Of Income-Tax, West ... vs Orient Paper Mills Ltd. on 20 January, 1989**

**Equivalent citations: [1989]176ITR110(SC)**

**Bench: R.S. Pathak, Ranganath Misra**

### **JUDGMENT**

1. Admittedly, the appeal is concluded by the view taken by this Court in Textile Machinery Corporation Ltd. v. CIT and CIT v. Indian Aluminium Co. Ltd. . In accordance with that view, the appeal fails and is dismissed. There is no order as to costs.