

Supreme Court of India

Dhirajben R. Amin And Another vs Commissioner Of Income-Tax And ... on 22 August, 1988

Equivalent citations: 1988 174 ITR 307 SC

Bench: S Ranganathan, S Mukharji

JUDGMENT

1. In view of the decision of this court in Sunil Siddharthbhai v. CIT , the first question, referred to the High Court, as mentioned in the order of the High Court under appeal, is answered in favour of the assessee and in the affirmative. The appeal is accordingly allowed. There will be no order as to costs.