Supreme Court of India

Commissioner Of Wealth-Tax vs Sheo Kumar Gupta on 24 February, 1993

Equivalent citations: 1993 201 ITR 324 SC

Bench: K Singh, S Bharucha

JUDGMENT

1. Learned Counsel for the appellant fairly states that the point involved in this appeal is covered against the appellant by the judgment of this Court in CWT v. B. K. Sharma .

2. In view of the judgment in B. K. Sharma's case (SC) and for the reasons recorded therein, we dismiss this appeal. No costs.