PETITIONER:
COMMISSIONER OF INCOME TAX

Vs.

RESPONDENT:
MADRAS AUTO SERVICE (P) LTD.

DATE OF JUDGMENT07/01/1993

BENCH:
VENKATACHALLIAH, M.N. (J)
BENCH:
VENKATACHALLIAH, M.N. (J)
RAY, G.N. (J)

CITATION:
1995 SCC Supl. (1) 150

ACT:

HEADNOTE:

JUDGMENT:
ORDER
1.All these matters are covered by the pronouncement of this Court in Second LT. O. v. Stumpp Schuele & Somappa (P) Ltd. 1
2.We do not consider it necessary or appropriate to entertain any contention suggesting that reasoning in the said judgment suffers from infirmities. It is as important that law be certain as it is correct. These appeals are, accordingly, dismissed but without any order as to costs.