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ITEM NO.102 COURT NO. 2 SECTION IIIA

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Civil Appeal Nos.5436-5437 of 1998@@
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Sea Pearl Industries & Ors. Appellant (s)

VERSUS

Commissioner of Income Tax, Cochin Respondent (s)

With C.A.Nos.239-240 of 1999.

(With Office Report)

Date : 30/11/2000 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.P. BHARUCHA
HON'BLE MR. JUSTICE DORAISWAMY RAJU
HON'BLE MRS.JUSTICE RUMA PAL

For Appellant (s) Mr. K.K. Venugopal, Sr. Adv.
Mr. Romy Chacko, Adv.
Mr. Rajiv Mehta, Adv.

For Respondent (s) Mr. K.N. Shukla, Sr. Adv.
Mr. Kamendra Mishra, Adv.
Mr. S.K. Dwivedi, Adv.
Ms. Sushma Suri, Adv.

UPON hearing counsel the Court made the following
O R D E R

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After hearing learned counsel for the parties, the court reserved its judgment.

(N. Annapurna)
Court Master

(S.S. Gupta)
Court Master