

Cit Vs. K. Mahim

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Court : Kerala

Decided On : Dec-20-2000

Reported in : (2001)167CTR(Ker)211

Appeal No. : CMP No. 1933 to 1935, 2010, 1926, 2013, 2015, 2017, 2019, 2021, 2023, 2025 & 2027, of 2000 20 De

Appellant : Cit

Respondent : K. Mahim

Advocate for Pet/Ap. : P.K.R. Menon & George K. George, *for the Revenue* T.M. Sreedharan & N. Unnikrishnan, *for the Assessee*

Judgement :

ORDER

S. Sankarasubban, J.

These civil miscellaneous petitions had been filed to recall the judgment dated 8-10-1999 in IT Ref. No. 180 to 192 of 1997 (reported as CIT v. K. Mahim Udma : [2000]242ITR133(Ker)). An affidavit has been filed by Sri. George K. George, who appeared in the above income-tax reference cases. It is stated in the affidavit that twelve connected cases were disposed of by common judgment dated 8-10-1999 (supra). The earliest of the assessment year concerned was 1972-73. It is stated that by judgment dated 5-11-1994, CIT v. K. Mahlin (1995) 213 ITR 820, this

Honourable court directed the Tribunal to considered afresh the earlier order. After the remand, the Tribunal considered the question afresh in the light of the observations in (1995) 213 ITR 820 (supra). The Tribunal reversed its earlier finding and passed the order on 13-3-1996. But, this order was not brought to the notice of this court. The case was argued on the basis of the earlier findings of the Tribunal which was the subject-matter of (1995) 213 ITR 820 (supra). Hence, it is prayed that the judgment dated 8-10-1999, may be recalled. After hearing both sides, and also on the facts stated in the affidavit, we recall the judgment dated 8-10-1999, in IT Ref. Nos. 180 to 192 of 1997.

Post IT Ref. Nos. 180 to 192 of 1997 along with IT Ref. Nos. 13 to 16 of 2000, on 2-1-2001.

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