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Mr. E. C. Agrawala, AOR

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

In view of the judgments on the interpretation of Section 32(2) of the Income Tax Act delivered by Delhi High Court, Gujarat High Court, Madras High Court and Bombay High Court, upheld by this Court by special leave petitions being dismissed, we do not agree with the learned Additional Solicitor General that the question of law has to be determined in these special leave petitions.

The special leave petitions are dismissed. Pending application(s), if any, shall stand disposed of.

(Geeta Ahuja)
Court Master

(Anand Prakash)
Court Master