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J A I P U R.

Date of decision: 17.10.94

: Applicant.

: Applicant.

: Applicant.

: Applicant.

VERSUS

• Respondents.

: Counsel for the applicants

: Counsel for the respondents.

CORAM:

Hon'ble Mr. Justice D.L. Mehta, Vice-Chairman

Hon'ble Mr. N.E. Verma, Administrative Member

PER HON'BLE MR. JUSTICE D.L. MENTA, VICE-CHAIRMAN:

Applicant has challenged the vires of the rules in the case of H.C. Sharma & Ors Vs. Chief Commnr. (Administration) & Commissioner of Income-Tax & Ors in O.A. No. 846/86, decided on 27.11.92. Present respondents have preferred S.L.P. No. 6964/93 before the Hon'ble Supreme Court. Similar SLP has also been filed bearing No. SLP(C) No. 7071/93.

2. In the facts and circumstances of this case, at present only the direction can be given that the decision given in SLP(C) No. 6964/93, Chief Commissioner (Admin) & Commissioner of Income-Tax & Ors Vs. H.C. Sharma & Ors will be applicable in the instant case and the same shall be applied in the case of the applicant.

3. With this direction, the O.A. stands disposed of accordingly, with no order as to costs.

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12/11/11