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ANNEXURE

ANNEXURESome Court Cases**Section 45:**

Shri Krishna Dairy & Agricultural Farm v. C.I.T. (1988)

169 ITR 291 (AP)

Nagpur Electric Light and Power Co.Ltd. v. CIT (1988)

171 ITR 33 (Bombay)

Section 46:

G.Rajam v. CIT (1987) 64 CIR 256 (Madras)

Uma Devi Budhia v. CIT (1985) 21 Taxman 205 (Pat.)

Section 47:

Babu Lal Nathmal Sharma v. CIT (1988)

169 ITR 10 (Bombay)

Gautam Surabhai Trust v. CIT (1988)

173 ITR 216 (Gujarath)

Section 48:

C.Leo Machodo v. CIT (1988)

172 ITR 744 (Madras)

Gafoorunisa Begum v. CIT (1988) 172 ITR 193 (Madras)

Section 49:

Smt.M.Agamma v. CIT (1987) 63 CTR 108 (AP)

Trikamlal Maneklal (Karta of HUF) v. CIT (1987) 32

Taxman 479 (Bombay)

Section 50:

India Jute Co.Ltd. v. CIT (1982) 136 ITR 597 (Calcutta)

Commonwealth Trust Ltd. v. CIT (1982) 135 ITR 19 (Ker-FB)

Section 53:

S.Padmanabhan v. CIT (1974) 95 ITR 519 (Madras)

Shri Kannan Rice Mills Ltd. v. CIT (1954)

20 ITR 351 (Madras)

Section 54:

Anam Venkata Krishna Reddy v. CIT (1988) 172 ITR 425 (AP)

Shahajada Begum v. CIT (1988) 173 ITR 397 (AP)

Section 54B:

Bolla Ramaiah v. CIT (1988) 39 Taxman 345 (AP)

Smt.Jayalakshmi Rajendra v. CIT (1985) 22 Taxman

427 (Madras)

Section 54D:

P.Alikunju v. CIT (1987) 166 ITR 804 (Karnataka)

Section 54E:

Kesho Ram Passey v. Reserve Bank of India (1983)

15 Taxman 59 (Punjab & Haryana)

Ruby Trading Co. v. CIT (1988) 172 ITR 21 (Rajasthan)

Section 55:

T.Srinivasa Rao v. CIT (1987) 166 ITR 593 (AP)

Smt.M.Agamma v. CIT (1987) 63 CTR 108 (AP)

Section 55A:

Jindal Strips Ltd. v. ITO (1979) 116 ITR 825

(Punjab & Haryana-FB)

Reliance Jute & Industries Ltd. v. ITO (1984)

Tax LR 1065 (Calcutta).