

**WESTLAND CORP. V. COMMISSIONER OF REVENUE, 83 N.M. 22, 487 P.2d 1092
(S. Ct. 1971)**

**WESTLAND CORPORATION, Respondent,
vs.
COMMISSIONER OF REVENUE, Petitioner**

No. 9293

SUPREME COURT OF NEW MEXICO

83 N.M. 22, 487 P.2d 1092

July 21, 1971

OPINION

{*22} Original proceeding in Certiorari

Ordered that petition for writ of certiorari be and the same is hereby denied.

Further ordered that the record in Court of Appeals Cause No. 523, 83 N.M. 29, 487 P.2d 1099 be and the same is hereby returned to the Clerk of the Court of Appeals.