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SLP(C)No. 10330 OF 2000

ITEM No.202

Court No. 3

SECTION IIIA
A/N MATTER

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (Civil) No.10330/2000
(From the judgement and order dated 11/08/1999 in ITA 211/99
of The HIGH COURT OF GUJARAT AT AHMEDABAD)

COMNR. OF INCOME TAX, GUJARAT

Petitioner (s)

VERSUS

M/S. VIJAY ESTATE CORPN.

Respondent (s)

(With prayer for interim relief and office report)
(For Final Disposal)

Date : 19/01/2001 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE B.N. KIRPAL
HON'BLE MRS. JUSTICE RUMA PAL

For Petitioner (s) Ms. Neera Gupta, Adv. for
Ms. Sushma Suri, Adv.

For Respondent (s)

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

.....L.....I.....T.....T.....T.....T.....T.....T.....T.....J.R

Special leave granted.

The appeal is allowed in terms of the signed order.

(D.P. Walia)
Court Master

(S.L. Goyal)
Court Master

(Signed Order is placed on the file)

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.....L.....I.....T.....T.....T.....T.....T.....T.....T.....J.R
.PL60

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. OF 2001@@
CC
[arising out of S.L.P.(C) No.10330 of 2000]

Commissioner of Income Tax, Gujarat ..Appellant(s)

vs.

M/s. Vijay Estate Corpn. ..Respondent(s)

O R D E R@@
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.SP2

None appears for the respondent though the service is complete.

Special leave granted.

After hearing the learned counsel for the appellant, in our opinion the High Court should have directed the Tribunal to state the case. We, accordingly, allow this appeal, set aside the judgment of the High Court and direct the Tribunal to state the case & refer the following question of law to the High Court :

.SP1

.....L.....I.....T.....T.....T.....T.....J....T.R

"Whether the Appellate Tribunal is right in law and on facts in directing the A.O. to grant continuation of registration to the assessee firm?"

.....L.....I.....T.....T.....T.....T.....T.....T....J.R

.....J.
(B.N. KIRPAL)

.....J.
(RUMA PAL)

New Delhi;
January 19, 2001.

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