

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.3258/2000  
(From the judgement and order dated 06/05/1999 in Tax Appeal No.  
22/99 of The HIGH COURT OF GUJARAT AT AHMEDABAD )

INCOME TAX OFFICER, AHMEDABAD Petitioner (s)

VERSUS

LAXMI CORPORATION Respondent (s)

(with appln.(s) for c/delay in filing SLP and Office Report)

Date : 03/11/2000 This Petition was called on for hearing today.

CORAM :

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

For Petitioner (s) Mr. K N Raval, ASG  
Mr. S Wasim A Qadri, Adv.  
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

Delay condoned.

Special leave granted.

The appeal is disposed of 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

CIVIL APPEAL NO. 6179 OF 2000@@  
CC  
[arising out of S.L.P.(C) No. 3258 of 2000]

Income Tax Officer, Ahmedabad ..Appellant(s)

vs.

Laxmi Corporation ..Respondent(s)

O R D E R@@  
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Special leave granted.

None appears for the respondent though the service is complete.

After hearing the counsel for the appellant, in our opinion a question of law does arise. We, therefore, direct the Tribunal to state the case and refer the following question of law to the High Court :

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

"Whether on facts and circumstances of the case the Tribunal was right in coming to the conclusion that the assessee was a genuine firm and is not covered by the decision of McDowell vs. C.T.O., 154 ITR 148 ?"

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

The appeal is disposed of.

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

.....J.  
(RUMA PAL)

New Delhi;  
November 3, 2000.

.....J.  
(SHIVARAJ V. PATIL)

.PA