

SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

CIVIL APPEAL NO.459 OF 2006

NAHAR EXPORTS

Appellant (s)

VERSUS

COMMNR. OF INCOME TAX, LUDHIANA

Respondent(s)

[With office report]

Date: 04/03/2008 This Appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ASHOK BHAN
HON'BLE MR. JUSTICE DALVEER BHANDARI

For Assessee Mrs. Shashi M. Kapila, Adv.
 Ms. Monisha Handa, Adv. for
 Mr. Vikas Mehta, Adv.

For Revenue Mr. Mohan Parasaran, ASG
 Mr. K. Radha Krishnan, Sr. Adv.
 Mr. Vikas Sharma, Adv. for
 Mr. B.V. Balaram Das, Adv.

UPON hearing counsel the Court made the following
ORDER

One of the argument raised before us is that Section 143(1) of the Income Tax Act 1961, was amended with effect from 01.06.1999. The High Court has not taken note of the amendment brought about in Section 143(1).

According to the counsel appearing for the assessee, the amended section with effect from 01.06.1999 does not permit any changes to be made in the assessment under Section 143(1) of the Act. Since this point has been raised before us for the first time, Learned ASG seeks time to study/get instructions.

Adjourned by two weeks.

Not to be treated as part-heard.

(Madhu Bala) (Kanwal Singh)
Sr.PA Court Master