

ITEM NO.18

COURT NO.1

SECTION IIIA

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

CIVIL APPEAL NO.2077 OF 2006

UNION OF INDIA & ORS.

Appellant (s)

VERSUS

M/S. KHUMBHAT & CO.

Respondent(s)

Date: 11/09/2012 This Appeal was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE MADAN B. LOKUR

For Appellant(s) Mr. R.P. Bhatt, Sr. Adv.

Mr. Rahul Kaushik, Adv.

Mr. C.B. Prasad, Adv.

Ms. Anil Katiyar, Adv.

for Mr. B.V. Balaram Das, Adv.

For Respondent(s) Mr. P.V. Yogeswaran, Adv. (N/P)

UPON hearing counsel the Court made the following

O R D E R

None appears for the respondent.

Pending hearing and final disposal of the said Writ Petition, stay granted by this Court on 10th April, 2006, will continue to operate.

The civil appeal is disposed of.

No order as to costs.

[ Alka Dudeja ]  
A.R.-cum-P.S.

[ Indu Satija ]  
Court Master

[Signed order is placed on the file.]

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.2077 OF 2006

Union of India & Ors.

...Appellant(s)

Versus

M/s. Khumbhat & Co.

...Respondent(s)

O R D E R

This civil appeal is filed by the Union of India.

None appears for the respondent.

The respondent-assessee had challenged the constitutional validity of Sections 115WA to 115WL of the Income Tax Act, 1961, before the Madras High Court by way of writ petition. The writ petition was admitted and interim stay was granted restraining operation and implementation of the impugned above-mentioned Sections. Aggrieved by the interim stay, Union of India filed special leave petition.

At the stage of admission, this Court granted stay on stay on 10th April, 2006.

In the circumstances, we request the Madras High Court to expeditiously hear and dispose of Writ Petition No.29113 of 2005.

Pending hearing and final disposal of the said Writ Petition, stay granted by this Court on 10th April, 2006, will continue to operate.

The civil appeal is disposed of accordingly.

No order as to costs.

.....CJI.  
[S.H. KAPADIA]

.....J.  
[MADAN B. LOKUR]

New Delhi,  
September 11, 2012.

-ad-