

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).4627/2007

(From the judgement and order dated 01/07/2006 in ITR No. 18/2001 of The HIGH COURT OF KARNATAKA AT BANGALORE)

COMMR.OF INCOME TAX,BANGALORE

Petitioner(s)

VERSUS

M/S MOTOR INDUSTRIES LTD.

Respondent(s)

Date: 10/12/2007 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA  
HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

For Petitioner(s) Mr. Gopal Subramaniam,ASG.  
Mr. V.Ramasubramanian,Adv.  
Mr. B.L.Chhiber,Adv.  
Mr. B.V. Balaram Das,Adv.

For Respondent(s) Mr. S.E.Dastur,Sr.Adv.  
Mr. P.J.Pardiwalla,Adv.  
Mr. Rustom B.Hathikhanawala,Adv.

UPON hearing counsel the Court made the following  
ORDER

We quote hereinbelow para 3 of the counter affidavit filed by the assessee which reads as under:

"At the outset, I say that although the Tribunal had decided the same issue in favour of the Respondent for two assessment years viz., assessment year 1987-88 and 1988-89 by a common order it appears that the petitioner has agitated the matter in reference for only one year assessment year viz., 1987-88. As the petitioner has accepted the order of the Tribunal for the other year it should not be permitted to adjudicate the matter further before this Hon'ble Court.

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In view of the above factual position, namely, acceptance by Department of the Order of the Tribunal for Assessment Year 1988-89, in the case of same assessee there is no reason for us to interfere under Art.136 of the Constitution. The SLP is dismissed. However, question of law is kept open.

[SUMAN WADHWA]  
COURT MASTER

[MADHU SAXENA]  
COURT MASTER