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SLP(C)No. 6442-6447 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
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No.6442-6447/2000

(From the judgement and order dated 01/07/1999 in ITA Nos. 7, 9, 10, 16, 17 and 18 of 1999 of The HIGH COURT OF RAJASTHAN AT JODHPUR)

COMMNR. OF INCOME TAX, JODHPUR

Petitioner (s)

VERSUS

M/S. AJAY VIJAY TRADERS

Respondent (s)

(For Final Disposal)
(With Office Report)

Date : 25/01/2001 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) Mr. D.N. Ray, Adv.
Ms. Sushma Suri, Adv.

For Respondent (s) Mr. Pallav Shishodia, Adv.
Mr. Divyang K. Chhaya, Adv.
Mr. Abhijat P. Medh, Adv.

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

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.SP2

Leave granted.
Appeals are allowed.

.SP1

Kalyani. (S.L. GOYAL)@@
AA
COURT MASTER@@
A AA

(Signed Order is placed on the file.)

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. OF 2001@@
EE
(Arising out of S.L.P.(C) Nos.6442-6447/2000)

Commnr. of Income Tax, Jodhpur Appellant

Versus

M/s Ajay Vijay Traders Respondent

O R D E R@@
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Special leave granted.

After hearing the counsel for the parties, we are of the opinion that the High Court should have admitted the appeals under Section 260A of the Income Tax Act, 1961 and decide the cases on merit. We, accordingly, allow the appeals, set aside the judgments of the High Court and restore the appeals filed by the appellant on the board of the High Court. We make it clear that we are not expressing any opinion on the merits of these cases.

.SP1
.....J
(B.N. KIRPAL)

New Delhi,J
January 25, 2001. (RUMA PAL)