

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S).6053-6054 OF 2014

M/S. I.C.D.S. LIMITED

APPELLANT(S)

VERSUS

COMMISSIONER OF INCOME TAX & ANR.

RESPONDENT(S)

O R D E R

1. Heard counsel for the parties.
2. For the nature of order we propose to pass, it is unnecessary to dilate on the factual matrix of the case or analyse the arguments advanced by both sides except to observe that we disagree with the approach of the High Court as well as Income Tax Appellate Tribunal, Bangalore.
3. In view of rival submissions and the documents on which reliance has been placed by the respective parties, we would deem it appropriate to relegate the parties before the First Appellate Authority. Be it noted that one of the issues involved is about not extending opportunity to the appellant to cross-examine the witnesses relied upon by the Assessing Officer. If the Department wants to rely on their evidence, it may be

necessary to provide opportunity of cross-examination of these witnesses to the appellant, which can be done by the First Appellate Authority itself, namely, Commissioner of Income Tax (Appeals)-I, Bangalore. We say so because both parties intend to rely on some additional documents and circumstances. The First Appellate Authority may reconsider the matter afresh on its own merits in accordance with law including by examining the additional material/circumstances to be produced by the parties. In other words, the entire matter will have to be considered by the First Appellate Authority afresh by giving fair opportunity to both sides to espouse their claim in the remanded appeal(s).

4. Resultantly, we set aside the impugned order of the High Court dated 18.09.2007 as well as the order(s) dated 29.06.2001 and 23.08.2000 passed by the Income Tax Appellate Tribunal and the Commissioner of Income Tax (Appeals)-I, Bangalore respectively and relegate the parties before the First Appellate Authority, namely, Commissioner of Income Tax-I, Bangalore for reconsideration of appeal(s) on its own merits in

accordance with law as aforementioned. The appeal(s) be decided expeditiously.

5. Counsel for the appellant had invited our attention to communication(s) dated 21.01.2020 and 06.02.2020 issued by the Department vide DIN & Letter No. 1TBA/COM/F/172019-20/1024085523(1) calling upon the appellant to pay arrears of demand and attachment notice under Section 226(3) of the Income Tax Act.

6. We direct that the Department shall not give effect to the said communication(s) until the decision on the remanded appeal(s) by the Commissioner of Income Tax (Appeals) is rendered and abide by that decision.

7. The appeal(s) and pending applications are accordingly disposed of in the above terms.

....., J.  
(A.M. KHANWILKAR)

....., J.  
(DINESH MAHESHWARI)

NEW DELHI  
FEBRUARY 12, 2020

ITEM NO.101

COURT NO.7

SECTION IV-A

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

Civil Appeal No(s). 6053-6054/2014

M/S. I.C.D.S. LIMITED

Appellant(s)

VERSUS

COMMISSIONER OF INCOME TAX &amp; ANR.

Respondent(s)

Date : 12-02-2020 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.M. KHANWILKAR  
HON'BLE MR. JUSTICE DINESH MAHESHWARI

For Appellant(s) Mr. Arvind P. Datar, Sr. Adv.  
Mr. K. V. Mohan, AOR  
Mr. R.K. Raghavan, Adv.  
Mr. K.V. Balakrishnan, Adv.  
Mr. Rahul Kumar Sharma, Adv.

For Respondent(s) Mr. S. Wasim A. Qadri, Sr. Adv.  
Mr. S.A. Haseeb, Adv.  
Mr. Bijan Ghosh, Adv.  
Mr. B. V. Balaram Das, AOR

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

The appeals and pending applications are  
disposed of in terms of the signed order.

(NEETU KHAJURIA)  
COURT MASTER

(VIDYA NEGI)  
COURT MASTER

(Signed order is placed on the file.)