

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

Civil Appeal No.3230 of 2015
(Arising out of SLP(C) No.25139 of 2013)

Dy. Commissioner of Income Tax Appellant(s)

VERSUS

Budhewal Co-Op. Sugar Mills Ltd. Respondent(s)

O R D E R

Leave granted.

We have heard learned counsel for the parties.

In view of the order passed by this Court in Morinda Cooperative Sugar Mills Ltd. Vs. Commissioner of Income Tax, Chandigarh [(2012) 13 SCC 772: 354 ITR 230], the matter is remanded to the file of the Commissioner of Income Tax (Appeals).

We make it clear that we have not expressed any opinion on the merits of the case and we also make it clear that the assessee is entitled to raise the contention before the Commissioner that insofar as the second issue is concerned, it is covered in his favour by the decision of this Court in Commissioner of Income Tax Vs. Ponni Sugars & Chemicals Ltd. & Ors. [306 ITR 392].

The appeal is disposed of.

.....J.
(MADAN B. LOKUR)

.....J.
(ADARSH KUMAR GOEL)

NEW DELHI
MARCH 30, 2015

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

Petition(s) for Special Leave to Appeal (C) No(s).25139/2013

(Arising out of impugned final judgment and order dated 15/03/2012 in ITA No. 165/2003 passed by the High Court of Punjab & Haryana at Chandigarh)

DY.COMMISSIONER OF INCOME TAX

Petitioner(s)

VERSUS

BUDHEWAL CO-OP. SUGAR MILLS LTD.

Respondent(s)

(with office report for direction)

Date : 30/03/2015 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MADAN B. LOKUR
HON'BLE MR. JUSTICE ADARSH KUMAR GOEL

For Petitioner(s) Mr. Maninder Singh, ASG
Mr. S.A. Haseeb, Adv.
Mr. D.L. Chidanand, Adv.
Mrs. Anil Katiyar, AOR

For Respondent(s) Mr. S.K. Mukhi, Adv.
Mr. Akshat Goel, Adv.
Ms. Prerna Goswamy, Adv.

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

Leave granted.

The appeal is disposed of in terms of the signed
order.

(SANJAY KUMAR-I)
COURT MASTER

(JASWINDER KAUR)
COURT MASTER

(Signed order is placed on the file)