

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). 4901/2010

THE COMMISSIONER OF INCOME TAX & ANR.

APPELLANT(S)

VERSUS

S.V. GOPALA RAO & ORS.

RESPONDENT(S)

O R D E R

The Central Board of Direct Taxes (CBDT) issued a Circular under Section 119 of the Income Tax Act, 1961. In fact, it amended the provisions contained in Rule 68B of the IInd Schedule to the Income Tax Act, 1961, which otherwise have statutory force. Such legislative provisions cannot be amended by CBDT in exercise of its power under Section 119 of the Act. The High Court has, therefore, rightly held the circular ultra virus and quashed the same.

We do not find any infirmity in the order of the High Court. The appeal is, accordingly, dismissed.

.....J.
[A.K. SIKRI]

.....J.
[ASHOK BHUSHAN]

NEW DELHI;
JULY 13, 2017

ITEM NO.117

COURT NO.7

SECTION XII-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). 4901/2010

THE COMMISSIONER OF INCOME TAX & ANR.

Appellant(s)

VERSUS

S.V. GOPALA RAO & ORS.

Respondent(s)

Date : 13-07-2017 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE ASHOK BHUSHAN

For Appellant(s) Mr. Arijit Prasad, Adv.
Mr. Rohit Rao, Adv.
Mrs. Anil Katyar, Adv.
Mr. Mukesh Kumar Maroria, AOR

For Respondent(s) Mr. Devendra Singh, AOR

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

The appeal is dismissed in terms of the signed order.

Pending application(s), if any, stands disposed of
accordingly.

(ASHWANI KUMAR)
COURT MASTER

(MALA KUMARI SHARMA)
COURT MASTER

(Signed order is placed on the file)