

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(s).7049/2007

(From the judgement and order dated 01/05/2006 in ITA No. 308/2004  
of The HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH)

INDIRA KAKKAR

Petitioner(s)

VERSUS

COMMISSIONER OF INCOME TAX

Respondent(s)

(With prayer for interim relief and office report )

Date: 16/11/2009 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ALTAMAS KABIR

HON'BLE MR. JUSTICE DEEPAK VERMA

For Petitioner(s)

Mr. M.K. Chaudhary, Adv.

Mr. Pankaj Jain, Adv.

Mr. S.K. Sabharwal, Adv.

Mr. Pankaj Jain, Adv.

Mr. Jasbir Singh Malik, Adv.

Mr. Rakesh Jain, Adv.

Mr. D.K. Goel, Adv.

Mr. Abhay Jain, Adv.

For Respondent(s)

Mr. Jatinder Chaudhary, Adv.

With Mr. B. Bhattacharya, ASG

Mr. B. Bhattacharya, ASG

Mr. H. Raghavendra Rao, Adv.

Mr. Yatinder Chaudhary, Adv.

Mr. B.V. Balaram Das, Adv.

UPON hearing counsel the Court made the following

O R D E R

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

[Hemalatha Mohan]  
Sr.P.A.

[Juginder Kaur]  
Court Master

(signed order is placed on file)

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.7646 OF 2009  
(Arising out of SLP(C)No.7049 of 2007)

INDIRA KAKKAR

...APPELLANT(S)

VERSUS

COMMISSIONER OF INCOME TAX

...RESPONDENT(S)

O R D E R

Leave granted.

This appeal is covered by the judgment delivered in respect of an order involving the same issue in SLP(C)No.6204 of 2004. The said matter was disposed of on 16th March, 2009, whereby the order impugned was set aside and the matter was remanded to the Tribunal with a direction that while hearing the parties on merits of the matter, as directed by the High Court, it should also consider the validity or otherwise of the fresh show cause notice issued in terms of Section 148 of the Income Tax Act, 1961. Having regard to the above, this appeal is also disposed of on the same terms.

.....J.  
(ALTAMAS KABIR)

.....J.  
(DEEPAK VERMA)

NEW DELHI;  
NOVEMBER 16, 2009