

SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

CIVIL APPEAL NO.1524 OF 2006

COMMNR. OF INCOME TAX, BOMBAY

Appellant (s)

VERSUS

CITI BANK N.A.

Respondent(s)

[With prayer for interim relief and office report]

WITH

CIVIL APPEAL NO.2641/2004, 2642/2004, 2644/2004 (with office report)

CIVIL APPEAL NOS.1544,1539,1537,1549,1529,1527,1525,1531,1535,1533

AND 1542/2006[With prayer for interim relief and office report]

Date: 11/03/2008 These Appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ASHOK BHAN

HON'BLE MR. JUSTICE DALVEER BHANDARI

For Revenue

Mr. Parag P.Tripathi, ASG

Ms. Arti Gupta, Adv.

Mr. D.K.Singh, Adv.for

Mr. B.V.Balaram Das, Adv.

Mr.B.K.Prasad, Adv.

For Assessee (s) Mr. Jehangir D.Mistri, Adv.

except CA 1529/06

Mr. Bharat D.Damodar, Adv.

Mr. Rustom B.Hathikhanawala, Adv.

For Assessee in Mr. P.H.Parekh, Sr. Adv.

CA 1529/2006

Mr. Rajiv Mishra, Adv.for

M/s. Parekh & Co.

UPON hearing counsel the Court made the following

ORDER

This is a batch of fifteen appeals. Some of the questions are common. The lead judgment has been given in Civil Appeal No.1533 of 2006 arising out of SLP(C) No.19934 of 2004. We are given to understand that a wrong copy of the order of the Tribunal and the Commissioner have been attached in Civil Appeal No.1533 of 2006. Some of the paragraphs in the main judgment are also missing.

Keeping in view all these facts, this Court on 27th February, 2006 passed the following order:

"List on 3.3.2006. In the meantime learned ASG shall file synopsis and explain the delay in each appeal and whether the SLPs being SLP(C)...CC Nos.301-303/04 and SLP(C)...CC No.345 decided on 27.1.2004 shall cover the present SLP. Learned ASG shall also file correct documents in SLP(C) No.19934/04, if he so wishes."

We have to say unfortunately that still the matter is there where we left it on 27th February, 2006. Neither the correct documents in Civil Appeal No.1533 of 2006 have been filed nor the synopsis on the merits of

the dispute or explaining the delay in each appeal have been filed before us.

Learned ASG states that he does not have the complete paper books of all the 15 appeals. That he has received only the paper book of Civil Appeal No.1524 of 2006. He apologises for the serious lapse committed by the revenue in not complying with the order passed by this court on 27th February, 2006. He seeks more time to do the needful and assures that needful will be done. Permitted to do so subject to payment of costs which we assess at Rs.30,000/- to be paid proportionately between the two sets of advocates appearing for the assesseees.

Adjourned by five weeks.

(Parveen Kr. Chawla)
Court Master

(Kanwal Singh)
Court Master