

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

CIVIL APPEAL NO.1616 OF 2006

APOLLO VIKAS STEEL (P) LTD. Appellant (s)

VERSUS

COMMISSIONER OF INCOME TAX Respondent(s)

(With appln(s) for ex-parte stay)

Date: 26/09/2012 This Appeal was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE MADAN B. LOKUR

For Appellant(s) Mr. Bhargava V. Desai,Adv.
Mr. Shreyas Mehrotra,Adv.
Ms. Pooja Bahuguna,Adv.

For Respondent(s) Mr. Rajiv Dutta,Sr.Adv.
Mr. Arijit Prasad,Adv.
Mr. V.K. Biju,Adv.
Mr. Rahul Kaushik,Adv.
Ms. Anil Katiyar,Adv.
for Mr. B.V. Balaram Das,Adv.

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

Heard learned counsel on both sides.

The civil appeal filed by the assessee is allowed with no
order as to costs.

[T.I. Rajput]
A.R.-cum-P.S.

[Indu Satija]
Court Master

[Signed order is placed on the file]

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO.1616 OF 2006

Apollo Vikas Steel [P] Ltd. ...Appellant(s)

Versus

O R D E R

Heard learned counsel on both sides.

This civil appeal is filed by the assessee.

The issue involved in this civil appeal is with regard to the meaning of the words 'production' vis-a-vis 'manufacture' and it has been answered by this Court in favour of the assessee in the case of Vijay Ship Breaking Corporation and Ors. vs. Commissioner of Income-Tax, reported in [2009] 314 I.T.R. 309.

Accordingly, the civil appeal filed by the assessee is allowed with no order as to costs.

.....CJI.
[S.H. KAPADIA]

.....J.
[MADAN B. LOKUR]

New Delhi,
September 26, 2012.

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