

SLP(C)No. 19260-19265 OF 2001
ITEM No.206

Court No. 7

SECTION IIIA
A/N MATTER

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.19260-19265/2001

(From the judgement and order dated 19/04/2000 in SA 13/CHN/15/95-IT
passed by the Calicut Bench of the Settlement Commilssion)

COMMNR. OF INCOME TAX, CALICUT

Petitioner (s)

VERSUS

M. ASSANKOYA

Respondent (s)

(With Appln(s). for c/delay in filing SLP and c/delay in refiling
SLP) (For Final Disposal)
(With Office Report)

Date : 26/04/2002 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE U.C. BANERJEE
HON'BLE MR. JUSTICE Y.K. SABHARWAL

For Petitioner (s) Mr. Soli J. Sorabjee, AG
Mr. Dhruv Mehta, Adv.
Mr. B.V. Balaram Das,Adv.

For Respondent (s)

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

.....L.....I.....T.....T.....T.....T.....T.....T..J.
.SP2

Heard learned counsel for the appellant for about
five minutes.
Delay condoned.
Leave granted.
The appeals are allowed.

.SP1

(R.K. Dhawan)
Court Master

(D.D. Jindal)
Assistant Registrar

(Signed order is placed on the file)

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IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. OF 2002@@

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(Arising out of S.L.P (C) Nos.19260-19265 of 2001)

Commnr. of Income Tax, Calicut

Appellant(s)

versus

Dr. M. Assankoya

Respondent(s)

O R D E R@@
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.....L.....I.....T.....T.....T.....T.....T..J.
.SP2

Leave granted.

In view of the judgment of this Court in Commissioner@@
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of Income Tax, Mumbai vs. Anjum Ghaswala & Ors. (2002 (1))@
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SCC 633), the direction as regards reduction or waiver of
interest u/s 234B of the Income Tax Act by 65 per cent for
each of the assessment years in question is set aside. The
appeals are allowed, accordingly.

.SP1

.....J
(U.C. BANERJEE)

.....J
(Y.K. SABHARWAL)

New Delhi,
April 26, 2002.