

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO.3361 OF 2006

COMMISSIONER OF INCOME TAX, MUMBAI

APPELLANT (S)

VERSUS

M/S. SOCIETE GENERAL

RESPONDENT (S)

O R D E R

We find that this case is squarely covered by the proposition laid down by this Court in Modi Industries Ltd. Etc. Etc. vs. Commissioner of Income Tax (1995) 216 ITR 759 against the revenue.

In the circumstances therefore and for the reasons stated in the abovesaid order, this appeal fails and is accordingly dismissed.

.....J.
(A.K. SIKRI)

.....J.
(ASHOK BHUSHAN)

NEW DELHI;
27th FEBRUARY, 2017.

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 SCivil Appeal No(s).3361/2006

COMMISSIONER OF INCOME TAX, MUMBAI

Appellant(s)

VERSUS

M/S. SOCIETE GENERAL

Respondent(s)

Date : 27/02/2017 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. A.N.S. Nadkarni, ASG
Mr. Y.P. Adhyaru, Sr. Adv.
Mr. S.A. Haseeb, Adv.
Ms. Rashmi Malhotra, Adv.
Mrs. Anil Katiyar, Adv.

For Respondent(s)

Mr. Ved Jain, Adv.
Mr. Pranjal Srivastava, Adv.
Mr. Saswat Pattnaik, Adv.
Mrs. Aditya Panda, Adv.
Mr. Rajesh Kumar, Adv.UPON hearing the counsel the Court made the following
O R D E R

The appeal is dismissed in terms of the signed order.

(Ashok Raj Singh)
Court Master(Mala Kumari Sharma)
Court Master

(Signed Order is placed in the file)