

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.1620 OF 2004

COMMNR.OF INCOME TAX, DELHI Appellant (s)

VERSUS

M/S. GOLD TEX FURNISHING INDUSTRIES Respondent(s)

(With office report)

With S.L.P. (C) No.14936 of 2004
(With appln(s) for stay and office report)

Date: 30/08/2012 These Matters were called on for hearing today.

CORAM :

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

For Appellant(s) Mr. Rajiv Dutta, Sr. Adv.
Mr. Rahul Kaushik, Adv.
Mr. Yatinder Chaudhary, Adv.
Ms. Anil Katiyar, Adv.
for Mr. B.V. Balaram Das, Adv.

For Petitioner(s) Mr. C.S. Agrawal, Sr. Adv.
Mr. Bhargava V. Desai, Adv.
Mr. Shreyas Mehrotra, Adv.
Ms. Pooja Bahuguna, Adv.

For Respondent(s) Mr. C.S. Aggarwal, Sr. Adv.
Mr. Bhargava V. Desai, Adv.
Mr. Shreyas Mehrotra, Adv.
Ms. Pooja Bahuguna, Adv.

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

Civil Appeal No.1620 of 2004:

Heard learned counsel on both sides.

The civil appeal filed by the Department is dismissed.

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No order as to costs.

S.L.P. (C) No.14936 of 2004:

Mr. C.S. Aggarwal, learned senior counsel appearing for the assessee, seeks leave to withdraw this cross-petition filed by the assessee. Permission is granted. The special leave petition is, accordingly, dismissed as withdrawn.

[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.1620 OF 2004

Commissioner of Income Tax, Delhi ...Appellant(s)

Versus

M/s. Gold Tex Furnishing Industries ...Respondent(s)

With S.L.P. (C) No.14936 of 2004

O R D E R

Civil Appeal No.1620 of 2004:

Heard learned counsel on both sides.

In the present case, we find that the Assessment Order does not give effect to the amount seized in the calculation of tax payable at the end of the Assessment Year in question. Further, there is no Demand Notice and there is no basis for claiming interest on advance tax due on 15th September, 15th December and 15th March. On account of this vagueness, leaving the question of law open, the civil appeal filed by the Department is dismissed.

No order as to costs.

S.L.P. (C) No.14936 of 2004:

Mr. C.S. Aggarwal, learned senior counsel appearing for the assessee, seeks leave to withdraw this cross-petition filed by the assessee. Permission is granted. The special leave petition is, accordingly, dismissed as withdrawn.

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

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

New Delhi,
August 30, 2012.
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