

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S).3540/2007

JOINT COMMISSIONER OF INCOME TAX-IV, DELHI

APPELLANT(S)

VERSUS

M/S ECE INDUSTRIES LTD.

RESPONDENT(S)

O R D E R

After hearing learned counsel for the parties, we find that the High Court was right in quashing the notice under Section 148 of the Income Tax Act on the ground that the said notice, which was issued 10 years after the original assessment, was clearly time barred.

The civil appeal is, accordingly, dismissed.

.....J.  
[A.K. SIKRI]

.....J.  
[ROHINTON FALI NARIMAN]

NEW DELHI;  
APRIL 13, 2016.

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 S

Civil Appeal No(s). 3540/2007

JT.COMMR.OF INCOME TAX-IV,DELHI

Appellant(s)

VERSUS

M/S ECE INDUSTRIES LTD.

Respondent(s)

Date : 13/04/2016 This appeal was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K.SIKRI  
HON'BLE MR. JUSTICE ROHINTON FALI NARIMANFor Appellant(s) Mr. Aman Sinha, Sr. Adv.  
Mr. Zoheb Hossain, Adv.  
Ms. Ruksana Choudhory, Adv.  
Mr. B. V. Balaram Das, Adv.For Respondent(s) Ms. Kavita Jha, Adv.  
Ms. Mehak Gupta, Adv.UPON hearing the counsel the Court made the following  
O R D E R

The Civil Appeal is dismissed in terms of the signed order.

Interlocutory application(s) pending, if any, shall stand  
disposed of accordingly.(Ashwani Thakur)  
COURT MASTER(Tapan Kr. Chakraborty)  
COURT MASTER

(Signed order is placed on the file)