

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).6654/2007

(From the judgement and order dated 31/08/2006 in ITA No. 45/2006 of the HIGH COURT OF H.P.  
AT SHIMLA)

COMMR.OF INCOME TAX,SHIMLA

Petitioner(s)

VERSUS

M/S SIRMOUR TRUCK OPERATORS UNION GONDPR  
(FOR FINAL DISPOSAL)

Respondent(s)

WITH SLP(C) NO. 13033 of 2007

(With appln. for c/delay in filing SLP and office report)

Date: 12/12/2007 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA

HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

For Petitioner(s) Mr. B. Dutta, ASG

Mrs. Lakshmi Iyengar, Adv.

Mr. Y.P.Mahajan, Adv.

Mr. B.V. Balaram Das,Adv.

For Respondent(s) Mr. Bhupender Yadav, Adv.

Mr. Dipak Yadav, Adv.

Mrs. Bavita Yadav, Adv.

Mr. R.C.Kohli, Adv.

UPON hearing counsel the Court made the following  
ORDER

Delay condoned. Leave granted.

The Appeals are disposed of in terms of the signed order with no order as  
to costs.(N. Annapurna)  
Court Master(Madhu Saxena)  
Court Master

(Signed order is placed on the file)

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.5845 OF 2007  
(Arising out of S.L.P.(C) No.6654/2007)

Commr. of Income Tax, Shimla

...Appellant

Versus

WITH

CIVIL APPEAL NO.5847 OF 2007  
(Arising out of S.L.P.(C) No.13033/2007)

ORDER

Delay condoned.

Leave granted.

M/s. Gujarat Ambuja Cement Ltd. entered into a contract with M/s.

Sirmour Truck Operators Union, the respondent herein. Respondent assessee is a society. Its members consist of truck operators. The question which arose before the High Court in the Income Tax Appeals under Section 260A was whether assessee was liable or not liable to deduct TDS under Section 194C of the Income Tax Act.

In our view, the afore-stated question is a substantial question of law. The High Court ought to have decided the said question. It ought not to have dismissed the appeals summarily.

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For the afore-stated reasons, we set aside the impugned order and remit the matters to the High Court for consideration in accordance with law.

The Appeals are disposed of accordingly. No order as to costs.

.....J.

(S.H. KAPADIA)

.....J.

(B. SUDERSHAN REDDY)

New Delhi,  
December 12, 2007.