

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(s).9005/2012

(From the judgement and order dated 15/11/2011 in ITA No.1582/2010 of The HIGH COURT OF GUJARAT AT AHMEDABAD)

M/S. BILAG INDUSTRIES PVT.LTD.

Petitioner(s)

VERSUS

ASSISTANT COMMISSIONER OF INCOME TAX

Respondent(s)

(With appln(s) for permission to file additional documents, and prayer for interim relief and office report)

With S.L.P. (C) No.8845 of 2012

(With appln(s) for permission to file additional documents, prayer for interim relief and office report)

Date: 26/03/2012 These Petitions were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE A.K. PATNAIK
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Petitioner(s)

Mr. Ajay Vohra,Adv.
Ms. Kavita Jha,Adv.
Mr. Bhargava V. Desai,Adv.
Mr. Avijit Bhushan,Adv.

For Respondent(s)

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

We do not see any reason to reconsider the decision in the case of Liberty India vs. Commissioner of Income-Tax, reported in 317 ITR 218 in the light of the judgment in the case of Topman Exports vs. Commissioner of Income Tax, Mumbai, reported in 2012 (2) SCALE 382. The special leave petitions are, accordingly, dismissed.

[Alka Dudeja]
A.R.-cum-P.S.

[Madhu Saxena]
Assistant Registrar