

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 1945 OF 2014
(Arising out of S.L.P.(C) No. 10482 of 2012)

| C.I.T. & Anr. | Appellant(s) |

Versus

| M/s Micro Nova Pharmaceutical | Respondent(s) |
| Pvt. Ltd |

W I T H

C.A. NO.1946/2014 @ SLP(C) No. 10483/2012
C.A. NO.1947/2014 @ SLP(C) No. 12939/2012
C.A. NO.1948/2014 @ SLP(C) No. 20624/2012
C.A. NO.1949/2014 @ SLP(C) No. 31490/2012
C.A. NO.1950/2014 @ SLP(C) No. 1047/2013

O R D E R

Civil Appeal @ S.L.P.(C) No.10482 of 2012

1. Leave granted.

2. This appeal is directed against the judgment and order passed by the High Court of Karnataka at Bangalore in ITA No. 3148 of 2005, dated 26.08.2011.

3. This Court on 26.03.2012 while issuing notice has passed the following order:

"Delay condoned.

Issue notice restricted to Question 'C' mentioned at Page No. 32 of S.L.P. (C) No...../2012 (CC 5030/2012) which reads as under:

"Whether in the facts and circumstances of the present case and in law, the Hon'ble High Court was correct in holding that Section 240 of the Act is not applicable to Chapter XIV B of the Act and therefore, the taxes paid pursuant to the return filed in the block assessment is liable to be refunded by holding that the judgment of the Apex Court in 261 ITR 367 is not applicable to the block assessment proceedings, especially in view of Section 158BH of the Act?"

Dasti service, in addition, is permitted."

4. The notice issued vide orders dated 26.03.2012 was restricted to Question 'C' as quoted above. The Question 'C' that is raised by the Revenue is no more debatable in view of the decision of this Court in the case of Commissioner of Income Tax, Bhopal vs. Shelly Products, (2003) 5 SCC 461. Accordingly, Question No. 'C' is answered in favour of the

Revenue.

5. The Civil Appeal is disposed of accordingly.

Civil Appeal @ S.L.P.(C) No. 10483 of 2012
Civil Appeal @ S.L.P.(C) No. 12939 of 2012
Civil Appeal @ S.L.P.(C) No. 20624 of 2012
Civil Appeal @ S.L.P.(C) No. 31490 of 2012
Civil Appeal @ S.L.P.(C) No. 1047 of 2013

1. Delay condoned.

2. Leave granted.

3. In view of the orders passed in Civil Appeal No.1945/2014 @ S.L.P.(C) No. 10482 of 2012, these appeals are also disposed of in the same terms, observations and directions.

.....J.
[H.L. DATTU]

.....J.
[S.A. BOBDE]

NEW DELHI,
FEBRUARY 07, 2014.
ITEM NO.40

COURT NO.3

SECTION IIIA

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

Petition(s) for Special Leave to Appeal (Civil) No(s).10482/2012

(From the judgement and order dated 26/08/2011 in ITA No.3148/2005 of
The HIGH COURT OF KARNATAKA AT BANGALORE)

C.I.T & ANR

Petitioner(s)

VERSUS

M/S MICRO NOVA PHARMACEUTICAL PVT.LTD
(With office report)

Respondent(s)

WITH
SLP(C) NO. 10483 of 2012
(With office report)
SLP(C) NO. 12939 of 2012
(With office report)
SLP(C) NO. 20624 of 2012
(With appln. for c/delay in filing SLP and c/delay in refiling SLP and
office report)
SLP(C) NO. 31490 of 2012
(With office report)
SLP(C) NO. 1047 of 2013
(With office report)

Date: 07/02/2014 These Petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE H.L. DATTU
HON'BLE MR. JUSTICE S.A. BOBDE

For Petitioner(s) Mr. Arijit Prasad, Adv.
Mr. Gautam Jha, Adv.
Mr. Rahul Kaushik, Adv.
Mrs Anil Katiyar, Adv.

For Respondent(s) Mr. K.V.Mohan, Adv.
Mr. K.V. Balakrishnan, Adv.

Mr. Priteesh Kapur, Adv.
Mr. Abhay A Jena, Adv.
Mr. Ranjit Raut, Adv.
Ms. Bina Gupta, Adv.

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

SLP(C) No.10482/2012

Leave granted.

..2/-

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The appeal is disposed of in terms of the signed order.

SLP(C)Nos.10483/2012,12939/2012,20624/2012, 31490/2012,1047/2013

Delay condoned.

Leave granted.

In view of order passed in Civil Appeal No. 1945 of 2014 arising of SLP(C) No. 10482 of 2012, these appeals are also disposed of in the same terms, observations and directions.

| [Charanjeet Kaur] | | [Vinod Kulvi] |
| Court Master | | Asstt. Registrar |

[Signed order is placed on the file]