

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)...../2012
(CC 6092/2012)
(From the judgement and order dated 26/08/11 in ITA No.2303/2005
of The HIGH COURT OF KARNATAKA AT BANGALORE)

C.I.T & ANR

Petitioner(s)

VERSUS

M.PRATAP CHITTAPPA

Respondent(s)

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

Date: 13/04/2012 This Petition was 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. Mohan Parasaran,ASG.
Mr. Arijit Prasad,Adv.
Mr. J.K. Mishra,Adv.
Ms. Anil Katiyar,Adv.

For Respondent(s)

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

Delay condoned.

Issue notice restricted to the following
question of law at Page 13:

"Whether the Tribunal was correct in holding that Section 240 of the Act is not applicable to Chapter XIVB 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
.....2/-

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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?"

Leave to amend.

Tag this petition with S.L.P. (C) No.10482 of 2012.