

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

CIVIL APPEAL NO.6998 OF 2003

COMMNR. OF INCOME TAX, BHOPAL

Appellant (s)

VERSUS

M/S. M.P. AUDHYOGIK VIKAS NIGAM LTD.

Respondent(s)

(With office report)

Date: 02/02/2010 This Appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA
HON'BLE MR. JUSTICE AFTAB ALAM

For Appellant(s)

Mr. Bishwajit Bhattacharya,ASG.
Mr. Arijit Prasad,Adv.
Mr. Rahul Kaushik,Adv.
Mr. B.V. Balaram Das,Adv.

For Respondent(s)

Mr. Vikas Upadhyay,Adv.
Mr. B.S. Banthia,Adv.
Mr. Vikrant Singh Bais,Adv.

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

Heard learned counsel on both sides.

The civil appeal is dismissed.

[T.I. Rajput]
A.R.-cum-P.S.

[Madhu Saxena]
Court Master

[Signed order is placed on the file]
IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.6998 OF 2003

Commissioner of Income Tax, Bhopal

...Appellant(s)

Versus

M/s. M.P. Audhyogik Vikas Nigam Ltd.

...Respondent(s)

O R D E R

Heard learned counsel on both sides.

The assessee is a Public Sector Undertaking. The auditors of the assessee are appointed by the Company Law Board on the advice of the Comptroller and Auditor General of India. On examining the facts and circumstances of this case, we are of the view that the Income Tax Appellate Tribunal was right in remanding the matter to the Assessing Officer and, consequently, the High Court was right in refusing to interfere with the order of remand. Therefore, on the peculiar facts and circumstances of this case, keeping the question of law open, the civil appeal filed by the Department stands dismissed with no order as to costs. The Tax and

.....J.
[S.H. KAPADIA]

.....J.
[AFTAB ALAM]

New Delhi,
February 02, 2010.