

SLP(C)No. 14770-14771 OF 2000

ITEM No.202

Court No. 3

SECTION IIIA
A/N MATTER

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.14770-14771/2000
(From the judgement and order dated 21/07/1999 in ITA 66/99 and
ITA 71/99 of The HIGH COURT OF GUJARAT AT AHMEDABAD)

COMMNR. OF INCOME TAX, GUJARAT

Petitioner (s)

VERSUS

CADILA CHEMICALS LTD. & ANR.

Respondent (s)

(With Office Report)
(along with the file of SLP(C) Nos.3934-3935/2000)
(For Final Disposal)

Date : 24/08/2001 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE B.N. KIRPAL
HON'BLE MR. JUSTICE N. SANTOSH HEGDE
HON'BLE MR. JUSTICE R.P. SETHI

For Petitioner (s) Mr. Harish N Salve, SG
Mr. Preetesh Kapur, Adv.
Ms. Sushma Suri, Adv.

For Respondent (s) Mr. E R Kumar, Adv.
Mr. P H Parekh, Adv.

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

.....L.....I.....T.....T.....T.....T.....T.....T.....T.....T.....J.R

Special leave granted.

The appeals are disposed of in terms of the
signed order.

(D.P. WALIA)
Court Master

(S.L. GOYAL)
Court Master

(Signed Order is placed on the file)

.PA
.....L.....I.....T.....T.....T.....T.....T.....T.....T.....T.....J.R
.PL60

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 5675-5676 OF 2001@@
CC
[arising out of SLP(C) Nos. 14770-14771 of 2000]

Commissioner of Income Tax, Gujarat ..Appellant(s)

vs.

Cadila Chemicals Ltd. & Anr. ..Respondent(s)

O R D E R@@
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.SP2

Special leave granted.

After hearing the counsel for the parties, in our opinion, a question of law did arise. We, therefore, direct the Tribunal to state the case and refer the following question of law to the High Court :

.....L.....I.....T.....T.....T.....T.....J....T.R
.SP1

"Whether, on the facts and in the circumstances of the case, the Tribunal was justified in law in holding that the assessee was entitled to deduction under Section 32-AB of the Income Tax Act, 1961 ?"

.....L.....I.....T.....T.....T.....T.....T.....T....J.R

.SP2

The appeals are disposed of.

.SP1

.....J.
(B.N. KIRPAL)

.....J.
(N. SANTOSH HEGDE)

.....J.
(R.P. SETHI)

New Delhi;
August 24, 2001.