

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).10839/2006

(From the judgement and order dated 21/09/2005 in ITA No. 519/2004 of The
HIGH COURT OF DELHI AT N. DELHI)

C.I.T., NEW DELHI

Petitioner(s)

VERSUS

M/S. I.E.C.S. CONSULTANCY

Respondent(s)

(With office report)

Date: 22/01/2007 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ASHOK BHAN

HON'BLE MR. JUSTICE V.S. SIRPURKAR

For Petitioner(s)

Mr. D.K. Singh, Adv.

Mr. Pradeep Shukla, Adv.

Mr. B.V. Balaram Das, Adv.

For Respondent(s)

Dr. Rakesh Gupta, Adv.

Mr. Rajiv Tyagi, Adv.

Ms. Prasanthi Prasad, Adv.

UPON hearing counsel the Court made the following

O R D E R

Leave granted.

Appeal disposed of in terms of the signed order. No costs.

(J.S. Rawat)

(Kanwal Singh)

AR-cum-PS

Court Master

[Signed order is placed on the file].

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 309 OF 2007
(Arising out of SLP(C) No. 10839 of 2006)

C.I.T., New Delhi

Appellant(s)

Versus

M/s. I.E.C.S. Consultancy

Respondent(s)

O R D E R

Leave granted.

Notice was issued in the matter on the contention advanced by the learned Additional Solicitor General appearing for the Revenue, that the High Court, taking the judgment in the case of Commissioner of Income Tax, Tamil Nadu v. Motor Credit Co.P. Ltd. [127 ITR 572] to be of this Court [see para 1 of the impugned order] as binding upon it, has proceeded to dismiss the appeal filed by the appellant, whereas the said judgment has, in fact, been rendered by the Madras High Court and not by this Court.

In view of this and having heard the learned counsel for the parties, in our opinion, it is a fit case to be remanded back to the High Court. Accordingly, the impugned order is set aside and the case is

remitted back to the High Court for a fresh decision in accordance with law.

The appeal stands disposed of accordingly. No costs.

.....J.

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(ASHOK BHAN)

New Delhi;

.....J.

January 22, 2007.

.....
(V.S. SIRPURKAR)