

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)...../2006

CC 4253/2006

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

C.I.T., NEW DELHI

Petitioner(s)

VERSUS

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

Respondent(s)

With I.A.1(c/delay in filing SLP)

Date: 04/07/2006 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ASHOK BHAN

HON'BLE MR. JUSTICE MARKANDEY KATJU

For Petitioner(s)

Mr. Gopal Subramaniam, A.S.G

Mr. S.Rajappa, Adv. for

Mr. B.V. Balaram Das,Adv.

For Respondent(s)

UPON hearing counsel the Court made the following

O R D E R

Delay condoned.

Counsel for the petitioner contends that the High Court, taking the judgment in the case of Commissioner of Income Tax, Tamil Nadu vs. Motor

Credit Co. P. Ltd. 127 ITR 572 to be of this Court (see 1st para o
f the

impugned order) as binding upon it, has proceeded to dismiss the appeal filed
by the petitioner, whereas the said judgment has, in fact, been rendered by
the Madras High Court and not by this Court.

Issue notice.

(Parveen Kr. Chawla)

Court Master

(Rajesh Dham)

Court Master