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SLP(C)No. 11065 OF 2000

ITEM No.41

Court No. 2

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.11065/2000

(From the judgement and order dated 11/10/1999 in ITA 7/99
of The HIGH COURT OF M.P AT JABALPUR)

JOINT COMMNR. OF INCOME TAX, BHOPAL

Petitioner (s)

VERSUS

M/S RELIABLE CARRIERS PVT. LTD.

Respondent (s)

(With prayer for interim relief and office report)

Date : 19/02/2001 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.P. BHARUCHA
HON'BLE MR. JUSTICE Y.K. SABHARWAL

For Petitioner (s) Mr. K.N. Raval,ASG.
Mr. Ashok K. Srivastava,Adv.
Mr. B.V. Balaram Das,Adv.
Ms. Sushma Suri,Adv.

For Respondent (s) Mr. Joseph Pookkatt,Adv.
Mr. Prashant Kumar,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

Leave granted.

The civil appeal is ordered.

No order as to costs.

(T.I. Rajput)
Court Master

(Shelly Sengupta)
Court Master

(Signed order is placed on the file)

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

Civil Appeal No. 1344 of 2001@@
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(Arising out of S.L.P. (C) No.11065 of 2000)

Joint Commnr. of Income Tax, Bhopal ...Appellant (s)

Versus~

M/s. Reliable Carriers Pvt. Ltd.Respondent (s)

O R D E R@@
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Leave granted.

By the order under challenge, the High Court declined to entertain an appeal in respect of the following question:

.....L.....T.....T.....T.....T.....T.....T.....J

.SP1

"Whether on the facts and in the circumstances of the case and in law, the Hon'ble ITAT was justified in law in upholding the decision of the Ld. CIT(A) deleting the addition of Rs.3,12,589/- even when the decision relied on by the CIT(A) were not accepted by the Department and R.A. u/s 256(2) stood admitted by the Hon'ble High Court for assessment year 1986-87 on the issue under consideration?"

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

.SP2

The High Court was of the view that no substantial question of law arose. The High Court had, on an application by the Revenue under Section 256(2) of the Income Tax Act, called upon the Tribunal to refer to it the identical issue in respect of a previous year. It is fairly stated, in the
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circumstances, that this appeal should be allowed, the order under challenge should be set aside and the appeal (I.T.A. No.7 of 1999) restored to the file of the High Court to be heard and disposed of on merits along with the Income Tax Reference (I.T.R.Nos.40,42 and 43 of 1995).

It is so ordered.

No order as to costs.

.SP1

.....J.
(S.P. Bharucha)@@

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.....J.
(Y.K. Sabharwal)@@
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New Delhi,
February 19, 2001.