

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (Civil) No(s).8 2 8 6 / 2 0 0 7

(From the judgment and order dated 0 8 / 1 1 / 2 0 0 6 in ITA No. 1 4 2 2 / 2 0 0 6 of The HIGH COUR T OF DE L H I AT N. DE L H I)

NAT ION A L CO-OP.D E V E L O P M E N T C O R P O R A T I O N Petitioner(s)

VER SUS

JOI N T DI R E C T O R O F I N C O M E T A X , S P L . R A N G E Respondent(s)

(With prayer for interim relief )

WI T H  
SL P (C) NO. 8 3 9 8 of 2 0 0 7 - With prayer for interim relief

Date: 0 5 / 0 9 / 2 0 0 8 This Petition was called on for hearing today.

CORA M :

HON' B L E MR. JUS T I C E S.H. KA P A D I A  
HON' B L E MR. JUS T I C E B. SUD E R S H A N R E D D Y

For Petitioner(s) Mr. Pr adeep Ku m a r Ba k s hi, Adv.  
Mr. Raj at Navet, Adv.  
Mr. Madhur Yadav, Adv.

For Respondent(s)

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

Leave granted.  
The appeals are disposed of with no order as to costs.

(S. Thapar) (Madhu Saxena)  
P S to Registrar Court Master

Two signed orders are placed on the file.

I N T H E S U P R E M E C O U R T O F I N D I A

C I V I L A P P E L L A T E J U R I S D I C T I O N

C I V I L A P P E A L N O . 5 5 5 1 O F 2 0 0 8  
(Arising out of SL P (C) No. 8 2 8 6 of 2 0 0 7 )

NAT ION A L CO-OP DE V E L O P M E N T C O R P O R A T I O N ...  
A P P E L L A N T ( S )

VER SUS

JOI N T DI R E C T O R O F I N C O M E T A X , S P L . R A N G E ...  
R E S P O N D E N T ( S )

OR D E R

Leave granted.

In view of the subsequent judgment of the Supreme Court in Commissioner of Income Tax, Delhi- VI Vs. M/s Oriental Insurance Co.Ltd. decided on 18<sup>th</sup> July, 2008 in Civil Appeal No. 4521 of 2008 the impugned judgment is set aside. The matter is remitted to the High Court for consideration on merits in accordance with law. Needless to add that I.T.A. No. 1422 of 2006 shall stand restored to the file of the High Court.

Accordingly, the Civil Appeal is disposed of with no order as to costs.

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

New Delhi,  
September 05, 2008

.....J  
[ B. SUDERSHANREDDY ]

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.5552 OF 2008  
(Arising out of SLP (C) No. 8398 of 2007)

NATIONAL CO-OP DEVELOPMENT CORPORATION  
APPELLANT (S)

...

VER SUS

JOINT DIRECTOR OF INCOME TAX, SPL. RANGE  
RESPONDENT (S)

...

OR D E R

Leave granted.

In view of the subsequent judgment of the Supreme Court in Commissioner of Income Tax, Delhi- VI Vs. M/s Oriental Insurance Co.Ltd. decided on 18<sup>th</sup> July, 2008 in Civil Appeal No. 4521 of 2008 the impugned judgment is set aside. The matter is remitted to the High Court for

consideration on merits in accordance with law.

Needless to add that I.T.A.

No. 1423 of 2006 shall stand restored to the file of the High Court.

Accordingly, the Civil Appeal is disposed of with no order as to costs.

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

New Delhi,  
September 05, 2008

.....J  
[ B. SUDERSHANREDDY ]