

SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).9023/2007

(From the judgement and order dated 31/08/2006 in ITA No. 50/2006 of the HIGH COURT OF H.P. AT SHIMLA)

COMMR.OF INCOME TAX,SHIMLA

Petitioner(s)

VERSUS

M/S SIRMOUR TRUCK OPERATORS UNION

Respondent(s)

(With office report)(FOR FINAL DISPOSAL)

Date: 12/12/2007 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA
HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

For Petitioner(s) Mr. Randhir Chandra, Adv.
Mr. T.A. Khan, Adv.
Mr. B.V. Balaram Das,Adv.

For Respondent(s) Mr. Bhupender Yadav, Adv.
Mr. Dipak Yadav, Adv.
Mrs. Bavita Yadav, Adv.
Mr. R.C.Kohli, Adv.

UPON hearing counsel the Court made the following
ORDER

Leave granted.

The Appeal is disposed of in terms of the signed order with no order as to costs.

(N. Annapurna)
Court Master

(Madhu Saxena)
Court Master

(Signed order is placed on the file)
IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 5846 OF 2007
(Arising out of S.L.P.(C) No.9023/2007)

Commr. of Income Tax, Shimla

...Appellant

Versus

M/s. Sirmour Truck Operators Union

...Respondent

ORDER

Leave granted.

M/s. Gujarat Ambuja Cement Ltd. entered into a contract with M/s. Sirmour Truck Operators Union, the respondent herein. Respondent assessee is a society. Its members consist of truck operators. The question which arose before the High Court in the Income Tax Appeal under Section 260A was whether assessee was liable or not liable to deduct TDS under Section 194C of the Income Tax Act.

In our view, the afore-stated question is a substantial question of law. The High Court ought to have decided the said question. It ought not to have dismissed the appeal summarily.

For the afore-stated reasons, we set aside the impugned order and remit the matters to the High Court for consideration in accordance with law.

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The Appeal is disposed of accordingly. No order as to costs.

.....J.
(S.H. KAPADIA)

.....J.
(B. SUDERSHAN REDDY)

New Delhi,
December 12, 2007.