

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).24058-24099/2004

(From the judgement and order dated 05/09/2003 in CA No.97/2003, MCA No. 104 in TA No.188/2001 and in MCA No.104-144/2003 in TA Nos.188-228/2001 of The HIGH COURT OF GUJARAT AT AHMEDABAD)

WEALTH TAX OFFICER, RAJKOT

Petitioner(s)

VERSUS

K.K. PATEL SPECIFIC FAMILY TRUST

Respondent(s)

(With appln(s) for c/delay in filing SLPs, c/delay in refiling SLPs, prayer for interim relief and office report)

Date: 13/01/2006 These Petitions were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE C.K. THAKKER

HON'BLE MR. JUSTICE R.V. RAVEENDRAN

For Petitioner(s)

Mr. Mohan Parasaran,ASG.

Ms. Sandhya Goswami,Adv.

Mr. B.V. Balaram Das,Adv.

For Respondent(s)

Mr. Harish N. Salve,Sr.Adv.

Mr. H.A. Raichura,Adv.

Ms. S.H. Raichura,Adv.

UPON hearing counsel the Court made the following

O R D E R

Delay condoned.

e We have heard the learned counsel. There is no infirmity in th
days in impugned order declining to condone the enormous delay of 427
general states filing the review petition. The learned Additional Solicitor G
missioner of that the Revenue would, however, file an application for rectification before
Income tax vs. M alik D iscretionary Family Trust (Special Civil Appli
cation No.7244 of 2002). We express no opinion. The Revenue can
have recourse to such remedy as may be available to it in law, including filing of
an application for rectification, if permissible.

The special leave petitions are dismissed.

[T.I. Rajput]
A.R.-cum-P.S.

[V.P. Tyagi]
Court Master