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ITEM NO.35

COURT NO.6

SECTION IIIA

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

CC 7602/2013

Petition(s) for Special Leave to Appeal (Civil)...../2013  
(From the judgement and order dated 18/09/2012 in ITA No.826/2011 of the  
HIGH COURT OF GUJARAT AT AHMEDABAD)

C.I.T., AHMEDABAD

Petitioner(s)

VERSUS

GUJARAT POWER CORP. LTD.

Respondent(s)

(With appln(s) for c/delay in filing SLP and office report )

Date: 12/04/2013 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE H.L. DATTU

HON'BLE MR. JUSTICE JAGDISH SINGH KHEHAR

For Petitioner(s) Mr.R.P.Bhatt, Sr.Adv.  
Mr.Ashok K.Srivastava, Adv.  
Ms.Anita Sahani, Adv.  
Mrs Anil Katiyar, Adv.

For Respondent(s)

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

Delay condoned.

Liberty is given to the Department to move the High Court pointing out that the Circular dated 9th February, 2011, should not be applied ipso facto, particularly, when the matters have a cascading effect. There are cases under the Income Tax Act, 1961, in which a common principle may be involved in subsequent group of matters or large number of matters. In our view, in such cases if attention of the High Court is drawn, the High Court will not apply the Circular ipso facto. For that purpose, liberty is granted to the Department to move the High Court in two weeks.

The special leave petition is accordingly, disposed of.

(G.V.Ramana)  
Court Master

(Vinod Kulvi)  
Asstt.Registrar