

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).26718/2008  
(From the judgement and order dated 14/12/2006 in MA No.357/2002  
of The HIGH COURT OF PATNA)

MD. SAYEED

Petitioner(s)

VERSUS

DEPUTY COMMISSIONER OF INCOME TAX, PATNA

Respondent(s)

With S.L.P. (C) No.2580 of 2009  
(With office report)

Date: 19/09/2011 These Petitions were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE MARKANDEY KATJU  
HON'BLE MR. JUSTICE K.S. RADHAKRISHNAN

For Petitioner(s) Mr. Vikas Singh, Sr. Adv.  
Ms. Shiva Lakshmi, Adv.  
Ms. Amita Narayan, Adv.  
Mr. S. Krishna, Adv.  
Mr. T. Mahipal, Adv.

For Respondent(s) Mr. R.P. Bhatt, Sr. Adv.  
Mr. Rahul Kaushik, Adv.  
Mr. B.V. Balaram Das, Adv.

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

By consent, the matters are taken up for hearing.

Heard learned counsel on both sides.

Leave granted.

The civil appeals filed by the assessee stand, accordingly, allowed.

No order as to costs.

[ T.I. Rajput ] [ Madhu Saxena ]  
A.R.-cum-P.S. Assistant Registrar  
[Signed order is placed on the file]  
IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.7939 OF 2011  
(Arising out of S.L.P. (C) No.26718 of 2008)

Md. Sayeed

...Appellant(s)

Versus

Deputy Commissioner of Income Tax, Patna

...Respondent(s)

With Civil Appeal No.7940/2011 @ S.L.P. (C) No.2580/2009

O R D E R

By consent, the matters are taken up for hearing.  
Heard learned counsel on both sides.  
Leave granted.

It is well-settled that an appeal to the High Court would lie under Section 260A of the Income Tax Act, 1961, only if substantial question of law exists in the matter. In the present case, the High Court has dismissed the appeals without framing substantial question of law. In the circumstances, the impugned order of the High Court is set aside and the cases are remitted to it for de novo consideration in accordance with law.

The civil appeals filed by the assessee stand, accordingly, allowed.

No order as to costs.

.....CJI.  
[S.H. KAPADIA]

.....J.  
[MARKANDEY KATJU]

.....J.  
[K.S. RADHAKRISHNAN]

New Delhi,  
September 19, 2011.