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SLP(C)No. 9121 OF 2004
ITEM No.20

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

Petition(s) for Special Leave to Appeal (Civil) No.9121/2004

(From the judgement and order dated 15/03/2004 in WP 5234/03
of The HIGH COURT OF DELHI AT N. DELHI)

M/S. JANKI EXPORTS INTERNATIONAL

Petitioner (s)

VERSUS

UNION OF INDIA & ORS.
(With prayer for interim relief)

Respondent (s)

With

SLP(C)No.9140/2004

(With appln. for exemption from filing c/c of the impugned
judgment and with prayer for interim relief)

Date : 07/05/2004 These Petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.N. VARIAVA
HON'BLE MR. JUSTICE H.K. SEMA

For Petitioner (s)Mr. Rajiv K. Garg, Adv.
Mr. Atul Sharma, Adv.

Mr. Annam D.N. Rao,Adv.

For Respondent (s)

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

We see no reason to interfere.
The Special Leave Petitions are dismissed.
We, however, clarify that by the following words:

"Using the same parity of reasoning, we direct the Assessing Officer to supply the reason recorded for arriving at a satisfaction to the petitioner within a reasonable time upon the petitioner filing a return as required by the impugned notice".

the High Court is not directing Petitioners to first file returns. We understand the High Court to be saying that the Assessing Officer will supply to the Petitioners the reasons for arriving at a satisfaction based on which the notice is issued by which the Petitioners are called upon to file returns.

(K.K. Chawla)
Court Master

(Jasbir Singh)
Court Master