

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)...../2006

CC 4834/2006

(From the judgement and order dated 27/10/2005 in TC No. 1094/2005 & TC No.1095/2005 & TC No. 1096/2005 of The HIGH COURT OF MADRAS)

C.I.T., TAMIL NADU

Petitioner(s)

VERSUS

M/S. SIMPSON & CO. LTD., CHENNAI

Respondent(s)

With I.A.1(c/delay in filing SLP,exemption from filing O.T. and office report )

WITH S.L.P.(C)...CC NO. 4835 of 2006

With I.A.1(c/delay in filing SLP and office report)

Date: 18/09/2006 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ASHOK BHAN

HON'BLE MR. JUSTICE MARKANDEY KATJU

For Petitioner(s) Mr. Mohan Parasaran, ASG

Mr. Asheesh Jain, Adv.

Mr. B.V. Balaram Das,Adv.

For Respondent(s) Ms. Radha Rangaswamy,Adv.

UPON hearing counsel the Court made the following

O R D E R

Delay condoned.

Heard.

The High Court of Madras has dismissed the appeals of the revenue relying

upon the judgment of the same High Court in the case of Commissioner of Income-

Tax v. G.S. Krishnavati Vahuji Maharaj Kalyanraiji Temple [264 ITR 517]. Mr. Mohan

Parasaran, the learned Additional Solicitor General appearing for the revenue fairly

states that no appeal was filed against the said judgment. Thus, the same has

attained finality.

The special leave petitions are dismissed accordingly.

(J.S. Rawat)

AR-cum-PS

(Kanwal Singh)

Court Master