

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

RECORD OF PROCEEDINGS

CIVIL APPEAL NO.4409 OF 2005

COMMISSIONER OF INCOME TAX, COIMBATORE

Appellant(s)

VERSUS

M/S. LAKSHMI MACHINE WORKS

Respondent(s)

(With office report)

W I T H

Civil Appeal No.4411 of 2005

(With office report)

Civil Appeal No.5370 of 2005

(With office report)

Civil Appeal No.5372 of 2005

(With office report)

Civil Appeal No.5939 of 2005

(With office report)

Civil Appeal No.6145 of 2005

(With office report)

Special Leave Petition (C) No....CC 10725-10726 of 2005

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

Civil Appeal No.919 of 2006

(With prayer for interim relief and office report)

Civil Appeal No.920 of 2006

(With office report)

Civil Appeal No.917 of 2006

Civil Appeal No.1494 of 2006

(With office report)

Civil Appeal No.1495 of 2006

(With office report)

Civil Appeal No.2596 of 2006

(With office report)

Civil Appeal No.2907 of 2006

Civil Appeal No.2905 of 2006

Civil Appeal No.3040 of 2006

Civil Appeal No.3037 of 2006

Civil Appeal No.3169 of 2006

Civil Appeal No.3389 of 2006

Civil Appeal No.3359 of 2006

(With office report)

Civil Appeal No.3615 of 2006

(With office report)

Civil Appeal No.3616 of 2006

Civil Appeal No.3913 of 2006

(With prayer for interim relief and office report)

Civil Appeal No.3911 of 2006

(With office report)

Special Leave Petition (C) No.16085 of 2006

(With office report)

Civil Appeal No.4209 of 2006

Special Leave Petition (C) No.16752 of 2006

(With office report)

Special Leave Petition (C) No.16928 of 2006

(With office report)

Civil Appeal No.4431 of 2006

(With office report)

Civil Appeal No.4432 of 2006

(With appln. for c/delay in filing the spare copies and office report)

Civil Appeal No.4572 of 2006

Special Leave Petition (C) No.18239 of 2006

Special Leave Petition (C) No.....CC 8159/2006

(With appln. for c/delay in filing SLP)

Civil Appeal No.4522 of 2006

(With office report)

Civil Appeal No.4738 of 2006

(With office report)

Civil Appeal No.5157 of 2006

(With office report)

Civil Appeal No.5688 of 2006

(With office report)

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Civil Appeal No.5860 of 2006

Civil Appeal No.165 of 2007

(With office report)

Civil Appeal No.163 of 2007

(With office report)

Civil Appeal No.160 of 2007

Civil Appeal No.158 of 2007

(With office report)

Special Leave Petition (C) No.6633 of 2006

(With prayer for interim relief)

Civil Appeal No.248 of 2007

Civil Appeal No.467 of 2007

(With office report)

Civil Appeal No.431 of 2007

(With office report)

Civil Appeal No.685 of 2007

(With office report)

Civil Appeal No.683 of 2007

(With office report)

Special Leave Petition (C) No.3513 of 2007

Civil Appeal No.991 of 2007

Civil Appeal No.646 of 2007

(With office report)

Civil Appeal No.1181 of 2007

(With office report)

Special Leave Petition (C) No.3640 of 2007

(With prayer for interim relief)

Special Leave Petition (C) No.5118 of 2007

Civil Appeal No.1162 of 2007

Civil Appeal No.1260 of 2007

(With office report)

Special Leave Petition (C) No.5534 of 2007

(With office report)

Special Leave Petition (C) No.5537 of 2007

(With office report)

Civil Appeal No.1266 of 2007

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Civil Appeal Nos.1838, 1568, 1571, 1635, 1636 of 2007

(With office report)

Special Leave Petition (C) No.....CC 3156/2007

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

Civil Appeal No.1637 of 2007

(With office report)

Civil Appeal No.1529 of 2007

Civil Appeal No.1530 of 2007

(With office report)

Civil Appeal No.1532 of 2007

(With office report)

Civil Appeal No.1533 of 2007

(With office report)

Civil Appeal No.1535 of 2007

(With prayer for interim relief and office report)

Civil Appeal No.3496 of 2006

(With office report)

Civil Appeal No.1536 of 2007

(With office report)

Special Leave Petition (C) No.6292 of 2007

(With office report)(FOR FINAL DISPOSAL)

Special Leave Petition (C) No.....CC 3155/207

(With office report)

Date : 11/04/2007 These Appeals/Petitions were called on for hearing
today.

CORAM :

HON'BLE MR. JUSTICE S.H.KAPADIA

HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

For Appellant (s)/

Petitioner (s)/

Mr. P.P. Malhotra, Sr.Adv.

Revenue:

Mr. Ranbir Chandra, Adv.

Mr. Ashok Bhan, Adv.

Mr. Vikram Gulati, Adv.

Mr. Arijit Prasad, Adv.

Mr. O.P.Srivastava, Adv.

Mr. B.V. Balaram Das, Adv.

For Respondent (s) in

CAs.4409,5939/05:

Mr. S. Ganesh, Sr.Adv.

Ms. Radha Rangaswamy, Adv.

CAs.5370,5372/05,

163, 683,685, 991/07, |
SLP 16928/06,6633/06, |
10725-26/05: |

CA 919/07:

Mr. Ajay Vohra, Adv.
Mr. Bhargava V. Desai, Adv.
Ms. Kavita Jha, Adv.
Mr. Rahul Gupta, Adv.
Ms. Reema Sharma, Adv.

CA 920/06:

Mr. T.R. Andhyarujina, Sr.Adv.
Mr. Pramod B. Agarwala, Adv.
Ms. Praveena Gautam, Adv.
Mr. Raman Mishra, Adv.

CA 1536/2007:

Mr. Soli J. Sorabjee, Sr.Adv.
Mr. Ajay Vohra, Adv.
Mr. Vinay Vaish, Adv.
Ms. Kavita Jha, Adv.
Mr. Rahul Yadav, Adv.
Mr. Anand Mishra, Adv.

CA 917/06:

Mr. Ashok Mathur, Adv.

CA 3616/06:

Mr. S.Ganesh, Sr.Adv.
Mr. S. Sukumaran, Adv.
Mr. K. Rajeev, Adv.

SLP 18239/06:

Mr. V.N. Raghupathy, Adv.

CA 165/07:

Mr. Y. Raja Gopala Rao, Adv.
Mr. Y. Ramesh, Adv.
Ms. Y. Vismai Rao, Adv.
Mr. B.V. Niren, Adv.

CAs.1495,1494,3496/06,

1529,1530/07:

Mr. Ajay Vohra, Adv.

Mr. Vinay Vaish, Adv.

Ms. Kavita Jha, Adv.

Mr. Rahul Yadav, Adv.

Mr. B.V.Desai, Adv.

SLP 3513/07, CA 1637/07, Mr. S. Sukumaran, Adv.

CA 1636/07:

Ms. Meera Mathur, Adv.

Mr. K. Rajeev, Adv.

CA 1532/07:

Mrs. Shweta Verma, Adv.

Ms. Bina Gupta, Adv.

Ms. Amrita Swarup, Adv.

CA 1533/07:

Mr. Senthil Jagadeesan, Adv.

Mr. T.S. Murthy, Adv.

UPON hearing counsel the Court made the following

O R D E R

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Heard learned counsel for the parties.

Judgment reserved in Civil Appeals Nos.4409, 4411, 5370,

5372, 5939, 6145 of 2005, 3037, 2596, 917, 919, 920, 1494, 1495, 3389,

4572, 5157, 3616, 3911, 3913, 3615, 3169, 4738, 5688, 2907, 3496, 5860

of 2006, 165, 683, 431, 991, 248, 1162, 163, 1636, 1637, 1529, 1
530,

1532, 1533, 1266, 1536 of 2007, Special Leave Petitions (C) Nos.16085,
16752, 18239, 6633 of 2006, 3513 of 2007 and S.L.P.(C) No.....CC 10725-
10726/2005.

S.L.P.(C) No.16928/2006 is delinked and be listed separately.

Rest of the matters be listed after service is complete.

[SUMAN WADHWA]

[N. ANNAPURNA)

[MADHU SAXENA]

COURT MASTER COURT MASTER

COURT MASTER

List of books cited

1. 1944 (1) All ER 372
2. 1944 (1) All ER 618
3. 226 ITR 625
4. 1962 (2) SCR 570
5. 1973 (1) SCC 46
6. 154 ITR 148
7. 210 ITR 830
8. 284 ITR 548
9. 1973 (Suppl.) SCR 1
10. 2006 (6) SCC 86
11. 1975 (3) SCC 521
12. 1963 Supple. (2) SCR 459 and

All the judgments of compilations given by learned counsel.

