

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.12418/2001
(From the judgement and order dated 12/10/2000 in ITA 113/99
of The HIGH COURT OF KARNATAKA AT BANGALORE)

COMMNR. OF INCOME TAX, BANGALORE & ANR.

Petitioner (s)

VERSUS

M/S. SEEMA INTERNATIONAL

Respondent (s)

(With prayer for interim relief)
(For Final Disposal)

Date : 07/09/2001 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE B.N. KIRPAL
HON'BLE MR. JUSTICE U.C. BANERJEE
HON'BLE MR. JUSTICE SHIVARAJ V. PATIL

For Petitioner (s) Mr. Soli J Sorabjee, AG
Mr. Nikhil Sakhardande, Adv.
Mr. B.V. Balaram Das,Adv.

For Respondent (s)

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

.....L.....I.....T.....T.....T.....T.....T.....T.....T.....T.....J.R

Special leave granted.

The appeal is allowed in terms of the signed
order.

(D.P. WALIA)
Court Master

(S.L. GOYAL)
Court Master

(Signed Order is placed on the file)

.PA
.....L.....I.....T.....T.....T.....T.....T.....T.....T.....T.....J.R
.PL60

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. OF 2001@@
CCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCC
[arising out of S.L.P.(C) No. 12418 of 2001]

Commissioner of Income Tax, Bangalore & Anr. ..Appellant(s)

vs.

M/s. Seema International ..Respondent(s)

O R D E R@@
CCCCCCCC

.SP2

Special leave granted.

In our opinion, questions of law do arise in this case. We, therefore, direct the Tribunal to state the case and refer the following questions of law to the High Court :

.....L.....T.....T.....T.....T.....T.....J....T.R
.SP1

(1) Whether the process of extracting/mining of granite rock from the earth amounts to the manufacture or production of any article or thing as per Section 32-A of the Income Tax Act ?

(2) Whether the assessee is entitled to claim deduction under Section 32-A of the Income Tax Act on the machinery utilized for the purpose of extracting/mining of granite ?

.....L.....I.....T.....T.....T.....T.....T.....T....J.R

.SP2

The appeal is allowed accordingly.

.SP1

.....J.
(B.N. KIRPAL)

.....J.
(U.C. BANERJEE)

.....J.
(SHIVARAJ V. PATIL)

New Delhi;
September 7, 2001.