

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

CIVIL APPEAL NOS.8284-8285 OF 2002

UNION OF INDIA & ANR.

Appellant (s)

VERSUS

BE;GACHI TEA COMPANY LTD. & ORS.

Respondent(s)

[With office report]

WITH  
CIVIL APPEAL NO.8283/2002(WITH OFFICE REPORT)

Date: 30/04/2008 These Appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ASHOK BHAN  
HON'BLE MR. JUSTICE DALVEER BHANDARI

For Appellant(s) Mr. Parag P.Tripathi, ASG  
Mr. Naveen Prakash, Adv.  
Ms.Shewta Garg, Adv.for  
Mr. B.V.Balaram Das, Adv.

For Respondent(s) Mr. H.K.Puri, Adv.

For Respondent(s) Mr. Rajeev Sharma, Adv.  
in CA 8284-8285/2002  
and for appellant(s)  
in CA 8283/2002

UPON hearing counsel the Court made the following  
ORDER

Mr.Parag P.Tripathi, learned Additional Solicitor General appearing for the revenue started his arguments at 12.05 p.m. and concluded at 2.40 p.m. whereafter Mr. Rajeev Sharma and Mr. H.K.Puri, Advocates addressed the court for a while.

Hearing concluded.

Judgment reserved.  
(Parveen Kr. Chawla)  
Court Master

(Kanwal Singh)  
Court Master

Books cited:

1. 1988 Suppl. SCC 316 2.Income Tax Act, 1961 3.Income Tax Rules, 1962