

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 (C) Nos.25320-25322/2009

(From the judgement and order dated 27/04/2009 in TCA No.1143/2008, TCA No.1144/2008 and TCA No.1145/2008 of The HIGH COURT OF MADRAS)

COMMISSIONER OF INCOME TAX CHENNAI

Petitioner(s)

VERSUS

TULSYAN NEC LTD.

Respondent(s)

(With prayer for interim relief)

Date: 23/10/2009 These Petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA

HON'BLE MR. JUSTICE AFTAB ALAM

For Petitioner(s)

Mr. Gopal Subramaniam,SG.

Mr. Raghenth Basant,Adv.

Mr. Manish Pushkarma,Adv.

Mr. B.V. Balaram Das,Adv.

For Respondent(s)

UPON hearing counsel the Court made the following

O R D E R

Issue notice.

Dasti service, in addition, is permitted.

Department is directed to submit, after two weeks, complete list of connected matters.

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In this case, an important question of law arises whether Minimum Alternate Tax [MAT] credit should be given effect to under Section 115JA of the Income Tax Act, 1961, before charging interest or after charging interest under Sections 234B and 234C of the Income Tax Act, 1961?

Registry is directed to incorporate our order in the Weekly List/Advance List, on the Notice Boards as also on the Website informing the advocates and assesseees that the matters concerning interpretation and applicability of Sections 115JA, 234B and 234C of the Income Tax Act, 1961 will come up for final hearing on 10th March, 2010.

Since all connected matters require to be clubbed, the concerned Advocates-on-Record may file an appropriate precipe and on filing of such precipe, the matters will be listed on 10th March, 2010. Please note that the matters will not be adjourned on the ground that some matters are left

out.

[ T.I. Rajput ]  
A.R.-cum-P.S.

[ Madhu Saxena ]  
Court Master