

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

CIVIL APPEAL NOS.8275-8278 OF 2004

M/S. VIJAYA PRODUCTIONS (P) LTD.

Appellant (s)

VERSUS

INCOME TAX SETTLEMENT COMMISSION & ORS.

Respondent(s)

Date: 10/10/2011 These Appeals were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE K.S. RADHAKRISHNAN
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Appellant(s) Mr. Subramonium Prasad,Adv.

For Respondent(s) Mr. R.P. Bhatt,Sr.Adv.
Mr. B.V. Balaram Das,Adv.

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

The civil appeals are disposed of.
No order as to costs.

[Alka Dudeja] [Madhu Saxena]
A.R.-cum-P.S. Assistant Registrar

[Signed order is placed on the file]
IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

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...Appellant(s)

Versus

Income Tax Settlement Commission & Ors.

...Respondent(s)

O R D E R

On all points, this matter stands covered by the judgement of this Court in the case of Brij Lal & Ors. vs. Commissioner of Income Tax, Jalandhar, reported in 328 I.T.R. 477. Learned counsel, however, submits that in this case,

the interest under Section 234B of the Income Tax Act, 1961
['Act', for short] has been charged upto the date of the
order under Section 245D(4) of the Act. In view of our
judgment in the case of Brij Lal (supra), we direct the
Assessing Officer to re-work the computation and charge
interest under Section 245D upto the date of the order under
Section 245D(1).

Subject to above, the civil appeals are disposed of.
No order as to costs.

.....CJI.
[S.H. KAPADIA]

.....J.
[K.S. RADHAKRISHNAN]

.....J.
[SWATANTER KUMAR]

New Delhi,
October 10, 2011.