

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.9358 of 2014  
[@ SLP (C) No. 14763 of 2012]

C.I.T-II

Appellant(s)

VERSUS

PRAVIN M DUGAD

Respondent(s)

WITH

CIVIL APPEAL NO.9359 of 2014  
[@ SLP (C) No. 19979 of 2012]

WITH

CIVIL APPEAL NO.9360 of 2014  
[@ SLP(C) No. 19980 of 2012]

WITH

CIVIL APPEAL NO.9361 of 2014  
[@ SLP (C) No. 34557 of 2012]

O R D E R

Leave granted.

On 27<sup>th</sup> April, 2012, the following order was passed by this  
Court:

"Issue notice as to why the matter should not  
be remitted to the High Court for de novo  
consideration as the impugned order lacks  
clarity.

Dasti service, in addition, is permitted."

We have heard learned counsel for the parties for quite some  
time. We are of the view that the facts of the case and also the  
issues that have been raised need to be discussed by the High  
Court. Since none of the facts or the issues have been discussed by  
the High Court, it would be appropriate if the order is set aside  
and the matters are sent back to the High Court for fresh

consideration on merits. We do so accordingly.

The appeals are allowed keeping all the issues open for adjudication by the High Court.

.....J.  
[Madan B. Lokur]

.....J.  
[C. Nagappan]

NEW DELHI  
OCTOBER 08, 2014

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

Petition(s) for Special Leave to Appeal (C) No(s). 14763/2012

(Arising out of impugned final judgment and order dated 08/09/2011 in ITA No. 727/2008 passed by the High Court Of Bombay)

C.I.T-II

Petitioner(s)

VERSUS

PRAVIN M DUGAD

Respondent(s)

(With office report)

WITH

SLP(C) No. 19979/2012

(With appln.(s) for c/delay in filing SLP and Office Report)

SLP(C) No. 19980/2012

(With appln.(s) for c/delay in filing SLP and Office Report)

SLP(C) No. 34557/2012

(With appln.(s) for c/delay in filing SLP and appln.(s) for c/delay in refiling SLP and Office Report)

Date : 08/10/2014 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MADAN B. LOKUR  
HON'BLE MR. JUSTICE C. NAGAPPAN

For Petitioner(s)

Mr. Ranjit Kumar, SG  
Mr. R.P. Bhat, Sr. Adv.  
Mr. Arijit Prasad, Adv.  
Mr. A.K. Srivastav, Adv.  
Mr. S.A. Haseeb, Adv.  
Mr. Purnima Bhat, Adv.  
Mrs. Anil Katiyar, Adv.

For Respondent(s)

Mr. Percy J. Pardiwalla, Sr. Adv.  
Mr. S. Sethi, Adv.  
Mr. Sudhir Hardikar, Adv.  
Mr. A.T. Panda, Adv.  
Mr. Rameshwar Prasad Goyal, Adv.

UPON hearing the counsel the Court made the following

O R D E R

Leave granted.

The appeals are allowed in terms of the Signed Order.

(MEENAKSHI KOHLI)  
COURT MASTER

(JASWINDER KAUR)  
COURT MASTER

[Signed Order is placed on the file]