

ITEM NO.9

COURT NO.6

SECTION IX

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

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 10650/2018

(Arising out of impugned final judgment and order dated 21-08-2017 in ITA No. 463/2015 passed by the High Court Of Judicature At Bombay)

THE COMMISSIONER OF INCOME TAX 3 PUNE

Petitioner(s)

VERSUS

SUBHASH F. BAFNA

Respondent(s)

(FOR ADMISSION and I.R. and IA No.51205/2018-CONDONATION OF DELAY IN FILING)

Date : 20-04-2018 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE ASHOK BHUSHAN

For Petitioner(s) Mr. A.N.S. Nadkarni, ASG
Mr. Rupesh Kumar, Adv.
Ms. Rukmini Bobde, Adv.
Mrs. Anil Katiyar, AOR

For Respondent(s)

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

Delay condoned.

Mr. A.N.S. Nadkarni, learned ASG appearing of the petitioner, submits that in the memo of appeal filed by the Revenue before the High Court, two questions were raised.

The High Court has dismissed the appeal by following its order in respect of the same assessee for earlier assessment years and in the process, it has not considered question no.2 which was not involved in the earlier appeal.

In view thereof, we permit the petitioner to approach the High Court by way of review petition. If the review petition is filed within 30 days, it will be decided on merits and shall not be dismissed on limitation. In case the order is against the petitioner, the petitioner shall be entitled to challenge not only the order passed in the review petition but also the impugned order.

The special leave petition stand disposed of.

Pending application(s), if any, stands disposed of accordingly.

(ASHWANI THAKUR)
COURT MASTER (SH)

(MALA KUMARI SHARMA)
COURT MASTER