

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.2533 OF 2008  
(Arising out of S.L.P.(C) No.21562/2007)

Commr. of Income Tax, Shimla

...Appellant

Versus

M/s. Sirmour Truck Operators Union

...Respondent

ORDER

Leave granted.

By order dated 12th December, 2007 made in  
C.A.No.5845/2007 arising out of S.L.P.(C) No.6654/2007, this Court  
has held that an important substantial question of law arises for  
determination, namely, whether freight paid by the assessee (AOP) to  
truck owners who in turn are members of the said AOP is subject to  
TDS under Section 194C(2) of the Income Tax Act.

In terms of the said order dated 12th December, 2007, since  
the same question arises, we set aside the impugned order of the High  
Court stating that no substantial question of law arises, and,  
accordingly, we remit the matter to the High Court for reconsideration  
in accordance with law.

Appeal is, accordingly, allowed.

.....J.  
(S.H. KAPADIA)

.....J.  
(B. SUDERSHAN REDDY)

New Delhi,  
April 07, 2008.  
ITEM NO.52

COURT NO.7

SECTION IIIA

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).21562/2007

(From the judgement and order dated 31/08/2006 in ITA No.51/2006  
of the HIGH COURT OF H.P. AT SHIMLA)

COMMR.OF INCOME TAX,SHIMLA

Petitioner(s)

VERSUS

M/S SIRMOUR TRUCK OPERATORS UNION

Respondent(s)

(With office report)

Date: 07/04/2008 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA  
HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

For Petitioner(s)            Mr. Gopal Subramaniam, ASG.  
   Mr. O.P. Srivastava, Adv.  
   Mr. B.V. Balaram Das, Adv.

For Respondent(s)

UPON hearing counsel the Court made the following  
ORDER

Leave granted.

Appeal is allowed in terms of the signed order.

(N. ANNAPURNA)  
COURT MASTER

(MADHU SAXENA)  
COURT MASTER

(Signed order is placed on the file)