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C.A.No. 4646 OF 1998

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ITEM No.112

COURT No. 2

SECTION IIIA

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

Civil Appeal No.4646 of 1998.@@
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Commissioner of Income Tax, Jabalpur

Appellant

VERSUS

M/s. Jyoti Straw Products (P) Ltd.

Respondent

(With Office Report)

Date : 19/07/2001 This appeal was called on for hearing today

CORAM :

HON'BLE MR. JUSTICE S.P. BHARUCHA
HON'BLE MR. JUSTICE Y.K. SABHARWAL
HON'BLE MR. JUSTICE BRIJESH KUMAR

For Appellant (s) Mr. T.L.V. Iyer, Sr. Adv.
Mr. K.C. Kaushik, Adv.
Mr. B.V. Balaram Das, Adv.
Ms. Sushma Suri, Adv.

For Respondent(s) Ex-parte

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

.....L.....I..T.....T.....T.....T.....T.....T.....T.....T.....J
The civil appeal is dismissed.

No order as to costs.

(T.I. Rajput)
Court Master

(Shelly Sengupta)
Court Master

(Signed order is placed on the file)

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.PL55

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

Commissioner of Income Tax, Jabalpur ...Appellant (s)

Versus~

M/s. Jyoti Straw Products (P) Ltd.Respondent (s)

O R D E R@@
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....L.....I.....T.....T.....T.....T.....T.....T.....T.....J

.SP2
In the list of dates, the following statement is made:

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.SP1
"A petition for special leave to appeal against the Judgment and Order dated 22.9.97 of the Madhya Pradesh High Court in ITR No. 53/94 CIT, Bhopal Vs. Jahnuma Palace Hotel Pvt. Ltd. has been filed in the Hon'ble Supreme Court and the question of law involved therein are identical."

....L.....I.....T.....T.....T.....T.....T.....T.....T.....J

.SP2
When the special leave petition first came up, learned counsel for the Revenue stated that leave had been granted in respect of a similar question on 24th April, 1998 in Special Leave Petition (C) No...../1998 (CC 3553/1998). Accordingly, leave was granted and this appeal was tagged with the afore-mentioned civil appeal. Now, when the appeal has reached hearing, we asked learned counsel for the Revenue what had happened in that civil appeal and we are told that it has ...2/-

been disposed of but it relates to an altogether different question. The Revenue has made a statement in the list of dates which, to put it mildly, is incorrect and obtained leave on that basis. We do not appreciate this and dismiss this appeal.

No order as to costs.

.SP1
.....J.
(S.P. Bharucha)@@
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.....J.
(Y.K. Sabharwal)@@
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.....J.
(Brijesh Kumar)@@
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New Delhi,
July 19, 2001.