

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

RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil)...../2006

CC 10032/2006

(From the judgement and order dated 12/12/2005 in TC No. 1105/2004
& TC No. 1106/2004 of The HIGH COURT OF MADRAS)

COMMNR. OF INCOME TAX, SALEM

Petitioner(s)

VERSUS

M/S DHARAMPURI DIST. CO-OP SUG. MILLS LD

Respondent(s)

(With I.A. No.1 - appln(s) for c/delay in filing SLP,c/delay in refiling SLP and office
report)

Date: 08/01/2007 This Petition was called on for hearing today.

CORAM :

HON'BLE Dr. JUSTICE ARIJIT PASAYAT

HON'BLE MR. JUSTICE S.H. KAPADIA

For Petitioner(s)

Mr. Mohan Parasaran, A.S.G.

Mr. Chidananda D.L.,Adv.

Mr. B.V. Balaram Das,Adv.

For Respondent(s)

UPON hearing counsel the Court made the following

O R D E R

Delay condoned.

Issue notice.

tion for
It shall be indicated in the notice that the ques
consideration would be whether the Area Development Fund
collections by the sugar mills would be trading receipt for the purpose
of Section 80-P of the Income Tax Act, 1961?

Tag with S.L.P.(C) No.12355 of 2006.

(Neena Verma)

(Madhu Saxena)

Court Master

Court Master