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IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 1710 OF 2009  
(Arising out of S.L.P.(C) No.11931/2007)

Commissioner of Income Tax, Shimla

...Appellant(s)

Versus

M/s Bilaspur District Truck Operators Transport  
Co-op. Society Ltd.

...Respon  
dent(s)

ORDER

None appears for the respondent, though served.

Delay condoned.

Leave granted.

M/s Associated Cement Company Ltd. entered into a contract with M/s Bilaspur District Truck Operators Transport Co-op. Society Ltd., the respondent herein. Respondent-assessee is a society. Its members consist of truck operators. The question which arose before the High Court in the Income Tax Appeal under Section 260A was whether assessee was liable or not liable to deduct TDS under Section 194C of the Income Tax Act.

In our view, the afore-stated question is a substantial question of law. The High Court ought to have decided the said question. It ought not to have dismissed the appeal summarily.

...2/-

CA...@ SLP(C) 11931/2007..contd..

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For the afore-stated reasons, we set aside the impugned order and remit the matter to the High Court for consideration in accordance with law.

The appeal is disposed of accordingly.

No order as to costs.

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

.....J.  
(AFTAB ALAM)

New Delhi,  
March 16, 2009.  
ITEM NO.59

COURT NO.5

SECTION IIIA

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).11931/2007

(From the judgement and order dated 29/03/2006 in ITA No.26/2005  
of the HIGH COURT OF H.P. AT SHIMLA)

COMMR.OF INCOME TAX,SHIMLA

Petitioner(s)

VERSUS

M/S BILASPUR DIST.TRUCK OPERATORS T.C.S.

Respondent(s)

(With appln(s) for c/delay in filing SLP)

Date: 16/03/2009 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA

HON'BLE MR. JUSTICE AFTAB ALAM

For Petitioner(s)

Mr. Deepak Kumar Thakur, Adv.

Mr. Amey Nargolkar, Adv.

Ms. Shweta Garg, Adv.

Mr. Ashish Gopal Garg, Adv.

Mr. B.V. Balaram Das, Adv.

For Respondent(s)

Mr. Chandra Prakash Pandey, Adv. (N/P)

UPON hearing counsel the Court made the following  
ORDER

None appears for the respondent, though served.

Delay condoned.

Leave granted.

The Appeal is disposed of in terms of the signed order. No  
order as to costs.

(N. ANNAPURNA)

COURT MASTER

(Signed order is placed on the file)

(MADHU SAXENA)

COURT MASTER