

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

Civil Appeal No.263/2015

DIRECTOR OF INCOME TAX (INTERNATIONAL  
TAXATION) 4(1)BAI

Appellant(s)

VERSUS

M/S.MAY AND BAKER LTD. THROUGH ITS MANAGER

Respondent(s)

Date : 11-02-2026 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE RAJESH BINDAL  
HON'BLE MR. JUSTICE ATUL S. CHANDURKARFor Appellant(s) : Mr. Raghavendra P. Shankar, ASG  
Mrs. Anil Katiyar, AORFor Respondent(s) : Mr. Jehangir D Mistri, Sr. Adv.  
Mr. Rustom B. Hathikhanawala, AORUPON hearing the counsel the Court made the following  
O R D E R

The challenge by the Revenue in the present appeal is to the order passed by the High Court, whereby assumption of jurisdiction by the Revenue, while issuing notice under Section 147/148 of the Income Tax Act, was held to be bad. The merits of the controversy was not gone into.

Learned Additional Solicitor General submitted that as far as merits of the controversy is concerned, the opinion of the Delhi High Court is against the department. Civil Appeal No.5059 of 2014 titled as "*Director of Income Tax (International Taxation) 1 vs. Cairn U.K Holdings*

*Ltd*" filed against the High Court of Delhi order is pending in this Court.

After hearing learned counsel for the parties, in our opinion, the present appeal can be listed along with the aforesaid appeal. In case, the Revenue fails in C.A. No.5059/2014 on the merits of the controversy, there will be no need to address the issue of jurisdiction in the present appeal. However, in case, the Revenue succeeds, the Court will then consider the issue of jurisdiction assumed by the assessing authority to reopen the assessment.

(KRITIKA TIWARI)  
SENIOR PERSONAL ASSISTANT

(AKSHAY KUMAR BHORIA)  
COURT MASTER (NSH)