

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

C.A. NO.3568 of 2001

Commissioner of Income Tax, Kerala
Appellant(s)

Appell

VERSUS

M/s. Tara Agencies
Respondent(s)

(With office report)
with I.A. No.2 (Application for condonation of delay in filing written submissions and additional documents)

Date: 17/08/2006 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ASHOK BHAN
HON'BLE MR. JUSTICE MARKANDEY KATJU

For Appellant(s)

Mr. Mohan Parasaran, ASG
Mr. Harish Chandra, Sr. Adv.
Mr. Chidanand D.L., Adv.
Mr. Gaurav Dhingra, Adv.
Mr. B.Y.Balram Das, Adv. for
Ms. Sushma Suri, Adv.

For Respondent(s)

Mr. Bhargava V. Desai, Adv.
Mr. Rahul Gupta, Adv.
Ms. Nupur Kanungo, Adv.
Mr. Siddharth Choudhary, Adv.

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

This case was heard on 26th July, 2006 and the judgment was reserved.

While dictating the order, it was felt that although the judgment cannot be

supported by the reasoning given by the High Court but the same is covered by a three Judge Bench decision of this Court in the case of Aspinwall & Co. Ltd. vs. Commissioner of Income tax, Ernakulam reported in (2001) 7 SCC 525.

The case was directed to be listed for re-hearing on 1st August, 2006 and on 1st August, 2006 the counsel for the respondent was directed to produce the process by which the tea was blended by the respondent, which he had not

produced earlier, with an advance copy to the counsel opposite.

Mr. Mohan Parasaran, the learned ASG appearing for the department states that the documents showing the process of manufacture or production was handed over to them on 7th August, 2006 and the department has not been able to verify the same. Seeks some more time to do the needful.

Adjourned to 29th August, 2006 as part-heard.

(Parveen Kr. Chawla)

Court Master

(Kanwal Singh)

Court Master