

XL

C.A.No. 8667-8668 OF 1997

ITEM No.103 and

Court No. 1

SECTION XVIA

ITEM No.121

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

Item No. 103

Civil Appeal Nos. 8667-8668/1997

The Commnr. Of Income Tax, West Bengal III

...Appellant(s)

vs.

M/s. Varas International (P) Ltd.

...Respondent(s)

(with office report)

WITH

C.A.No.4286-4287/2000 (With Prayer for Interim Relief and Office Report)

WITH

C.A.No.4571/2000 (With Prayer for Interim Relief and Office Report)

C.A.No.4488/2000 (With Office Report)

C.A.No.4489/2000 (With Office Report)

C.A.No.4857-4858/2000 (With Prayer for Interim Relief and Office Report)

C.A.No.4907/2000 (With Prayer for Interim Relief and Office Report)

SLP(C)No.18984/2000 (With Appl.(s) for c/delay in filing SLP and with  
Prayer for Interim Relief and Office Report)

C.A.No.887/2001 (With Office Report)

C.A.No.5623/2000 (With Prayer for Interim Relief and Office Report)

SLP(C)No.4400/2001 (With Appl.(s) for for c/delay in refiling SLP and  
c/delay in filing SLP and with office report)

SLP(C)No.632/2001 (With Appl.(s) for for c/delay in refiling SLP and  
c/delay in filing SLP and with Prayer for Interim Relief and Office  
Report)

SLP(C)No.11371/2001 (With Appl.(s) for c/delay in filing SLP and with  
Prayer for Interim Relief and Office Report)

WITH

SLP(C)No.12054/2001 (With Prayer for Interim Relief and Office Report)

C.A.No.4164/2000 (With Prayer for Interim and Office Report)

C.A.No.4782/2000 (With Prayer for Interim Relief and Office Report)

C.A.No.4929/2000 (With Prayer for Interim Relief and Office Report)

C.A.No.5083/2000 (With Prayer for Interim Relief and Office Report)

C.A.No.4908/2000 (With Appl.(s) for c/delay in filing SLP and with Prayer  
for Interim Relief and Office Report)

C.A.No.4911/2000 (With Prayer for Interim Relief and Office Report)

C.A.No.4912/2000 (With Prayer for Interim Relief and Office Report)

C.A.No.4913/2000 (With Prayer for Interim Relief and Office Report)

C.A.No.5328/2000 (With Prayer for Interim Relief and Office Report)

SLP(C)No.16743/2000 (With Appl.(s) for c/delay in filing SLP and with  
office report)

WITH

SLP(C)No.16741/2000 (With Appl.(s) for c/delay in filing SLP and with Prayer for Interim Relief and Office Report)  
C.A.No.5771/2000 (With Prayer for Interim Relief and Office Report)  
C.A.No.5746/2000 (With Prayer for Interim Relief and Office Report)  
C.A.No.5745/2000 (With Prayer for Interim Relief and Office Report)  
C.A.No.5824/2000 (With Prayer for Interim Relief and Office Report)  
SLP(C)No.17909-17911/2000 (With Appl.(s) for c/delay in filing SLP and with Prayer for Interim Relief and Office Report)  
C.A.No.6106/2000 (With Prayer for Interim Relief and Office Report)  
C.A.No.6107/2000 (With Office Report)  
C.A.No.5970/2000 (With Prayer for Interim Relief and Office Report)  
C.A.No.312/2001 (With Prayer for Interim Relief and Office Report)  
SLP(C)No.11358/2001 (With Prayer for Interim Relief and Office Report)  
C.A.No.4491/2001(With Office Report)

WITH

C.A.No.5080/2000 (With Prayer for Interim Relief and Office Report)  
SLP(C)No.18118/2001 (With Prayer for Interim Relief and Office Report)  
C.A.No.2383/2002(With Prayer for Interim Relief and Office Report)  
C.A.No.558/2002 (With Office Report)  
C.A.No.130-131/2003 (With Office Report)  
SLP(C)No.24514-24517/2002 (With Prayer for Interim Relief and Office Report)  
C.A.No.633/2003 (With Appl.(s) for substituted service)  
SLP(C)No.2401/2003 (With Prayer for Interim Relief and Office Report)  
SLP(C)No.1879/2003 (OFFICE REPORT ON DEFAULT)  
SLP(C)No.2412/2003 (With Office Report)  
SLP(C)No.2399/2003 (With Appl.(s) for substituted service)  
SLP(C)No.2893/2003 (With Office Report)

WITH

SLP(C)No.2349/2003 (With Appl.(s) for c/delay in filing SLP and with Prayer for Interim Relief and Office Report)  
SLP(C)No.2350/2003 (With Appl.(s) for c/delay in filing SLP and with Prayer for Interim Relief and Office Report)  
SLP(C)No.2351/2003 (With Appl.(s) for c/delay in filing SLP and with office report)  
SLP(C)No.2347/2003 (With Appl.(s) for c/delay in filing SLP and with Prayer for Interim Relief and Office Report)  
SLP(C)No.2674/2003 (With Appl.(s) for c/delay in filing SLP)  
C.A.No.1301/2003 (With Office Report)  
SLP(C)No.5912/2003 (With Appl.(s) for c/delay in filing SLP and with Prayer for Interim Relief and Office Report)  
SLP(C)No.5914/2003 (With Appl.(s) for c/delay in filing SLP and with Prayer for Interim Relief and Office Report)  
SLP(C)No.5770-5771/2003 (With Appl.(s) for c/delay in filing SLP and with Prayer for Interim Relief and Office Report)  
SLP(C)No.5348/2003 (With Appl.(s) for c/delay in filing SLP and with office report)

WITH

SLP(C)No.5350-5351/2003 (With Appl.(s) for c/delay in filing SLP)  
SLP(C)No.4970/2003 (OFFICE REPORT ON DEFAULT)  
C.A.No.2004-2005/2003 (With Appl.(s) for substituted service)  
SLP(C)No.6284/2003 (With Prayer for Interim Relief and Office Report)  
SLP(C)No.6286/2003 (With Prayer for Interim Relief and Office Report)  
SLP(C)No.6287/2003 (With Prayer for Interim Relief and Office Report)  
SLP(C)No.7148/2003 (WITH APPLN.(S) FOR C/DELAY IN FILING SLP AND WITH PRAYER FOR INTERIM RELIEF AND OFFICE REPORT)  
SLP(C)No.7406/2003 (With Appl.(s) for c/delay in filing SLP and with Prayer for Interim Relief and Office Report)  
C.A.No.3617/2003 (With Office Report)  
C.A.No.4084/2003 (With Office Report)  
C.A.No.4103/2003 (With Office Report)  
C.A.No.4485-4486/2003 (With Office Report)  
SLP(C)No.12255/2003(With Appl.(s) for c/delay in filing SLP and with Prayer for Interim Relief and Office Report)

WITH

C.A.No.5492/2003 (With Office Report)  
SLP(C)No.2965/2004 (With Appl.(s) for c/delay in filing SLP)  
SLP(C)No.3363/2004 (With Appl.(s) for c/delay in filing SLP)  
C.A.No.1727/2004 (With Office Report)  
C.A.No.1729/2004  
C.A.No.1728/2004  
C.A.No.1730/2004  
SLP(C)No.7048/2004 (With Appl.(s) for c/delay in filing SLP)  
SLP(C)No.7047/2004  
C.A.No.2153/2004 (With Office Report)  
SLP(C)No.7547/2004 (With Appl.(s) for c/delay in filing SLP)  
C.A.No.2794/2004 (With Office Report)  
C.A.No.2799/2004  
C.A.No.2800/2004

WITH

C.A.No.2801/2004 (With Prayer for Interim Relief and Office Report)

Item No. 121

C.A. No. 4002/2004 (Asst. Commnr. Of Income Tax, Mysore vs. M/s. Shri  
Sharada Enterprises) (with office report)  
with  
SLP(C) Nos. 12396-12397/2004 (with appln.(s) for c/delay in filing SLP)

Date: 13/07/2004 This/These matter(s) was/were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE G.P. MATHUR

HON'BLE MR. JUSTICE C.K. THAKKAR

For Appellant(s)/  
Petitioner(s):Mr. B B Ahuja, Sr. Adv.  
Mr. M L Varma, Sr. Adv.  
Mr. Rajiv Tyagi, Adv.  
Mr. S Rajappa, Adv.  
Ms.Sushma Suri,Adv.  
Mr. B V Balram Das, Adv.  
Mr. S K Dwivedi, Adv.(NP)

For Respondent(s)Ms. Tina Anand, Adv.  
Ms. Nandini Gore, Adv.

Ms.Anu Mohla, Adv.

Mr.R C Kohli, Adv.

Ms. Asha G Gopalan, Adv.

Mr. Shantha Kr. Mahale, Adv.  
Mr. Rajesh Mahale, Adv.

Mr. Dhruv Mehta, Adv.  
Ms. Shalini Gupta, Adv.  
Mr. A A Kulkarni, Adv.  
Mr. Mohit Chaudhary, Adv.  
for M/s. K L Mehta & Co., Adv.

Mr. S Sukumaran, Adv.

Mr. A Deb Kumar, Adv.  
Mr. K Rajeev, Adv.

UPON hearing counsel the Court made the following

O R D E R

This is a group of matters raising common/connected questions of law for hearing by Constitution Bench. The parties are represented by a number of different counsel.

To expedite the hearing and decision, the following directions are made :-

(1) All the counsel for parties having common interest should hold a conference and prepare a common synopsis of submissions stating

- (a) brief relevant facts;
- (b) points arising for decision;
- (c) pleas sought to be urged; and
- (d) list of authorities relied on (in support of each of the pleas).

(Reference to specific paragraphs be mentioned)

Such synopsis shall be filed on or before 31.7.2004 under copy to each of the counsel opposite

2. We request the learned counsel for each set of parties to decide as amongst themselves who will lead in making submissions. In the event of more than one submissions, the same may be divided between different counsel. In any case, repetition of submissions has to be avoided.

3. At the end of hearing the Court may permit filing of detailed note of submissions, if necessary.

List in the month of August/September, 2004.

(D.P. WALIA) (RADHA R. BHATIA)  
COURT MASTER COURT MASTER