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C.A.No. 8667-8668 OF 1997

.UP 10 2; Draft, smtst; -n -PA4 -dFX-NORMAL -y -e; dumbp

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ITEM NO.102

COURT NO. 2

SECTION IIIA

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

Civil Appeal Nos.8667-8668 of 1997@@

AA

The Commnr. of Income Tax, West Bengal III

Appellant (s)

VERSUS

M/s. Varas International (P) Ltd.

Respondent (s)

(With office report)

With C.A.Nos.4490-91, 4286-87, 4571, 4488, 4489, 4857-58, 4907/2000@@

AA

(With office reports)

And

SLP(C) No.18984/2000 (With appln.for c/delay in filing SLP and Office Report)@@

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Date : 06/02/2001 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.P. BHARUCHA
HON'BLE MR. JUSTICE DORAISWAMY RAJU
HON'BLE MR. JUSTICE Y.K. SABHARWAL

For Appellant (s) Mr. Soli J. Sorabjee,AG.
Mr. M.L. Verma,Sr.Adv.
Mr. S. Ganesh,Adv.
Mr. Pritish Kapur, Adv.
Mr. R.C. Verma,Adv.
Mr. B.V.Balaram Das,Adv.
Ms. Sushma Suri, Adv.

For Respondent (s) Mr. Joseph Vellapally, Sr.Adv.
CA 8667-68/97 Mr. Parag P.Tripathi,Sr.Adv.
Mr. Hemant Batra,Adv.
Ms. Nandini Gore, Adv.
Mr. P.K. Sinha,Adv.
Ms. Asha Barmola,Adv.

CA 4489/2000: Mr. Madhusudhan R. Naik,Adv.
Mr. Shanta Kumar Mahale,Adv.
Mr. R.C. Kohli,Adv.

CA 4286-87/2000, Mr. G.Sarangan,Sr.Adv.
4857-58/2000,4488/ Ms. Anu Mohla, Adv.
2000,4907/2000 & Ms. Asha G. Nair,Adv.
SLP 18984/2000 Mr. Sanjay Kunur,Adv.

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

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Mr. Soli J. Sorabjee, learned Attorney General appearing for the appellant, commenced his arguments at 11.25 a.m. and concluded at 2.25 p.m. Thereafter, Mr. Joseph Vellapally, learned senior counsel appearing for the respondent, commenced his arguments and was on his legs when the court rose for the day.
The matter remained part-heard.

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(T.I. Rajput) (N. Annapurna) (S. Sen Gupta)
Court Master Court Master Court Master

PART-HEARD@@
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ITEM NO.101 COURT NO.2 SECTION IIIA@@
AA

DATE: 07TH FEBRUARY, 2001@@
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CORAM AND APPEARANCE: AS OF 06TH FEBRUARY, 2001.@@
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UPON hearing counsel the Court made the following
O R D E R

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We are of the view that these appeals should be heard by a Bench of five learned Judges to consider the question stated below and whether the judgments of benches of three learned Judges in the cases of Commissioner of Income Tax, Bombay vs. Podar Cement Pvt.Ltd.@@
CC
[(1997) 5 SCC 482], Allied Motors (P) Ltd. vs. Commissioner of@@
CC
Income Tax [224 ITR 677], Suwalal Anandilal Jain vs. Commissioner of@@
CC
Income Tax [224 ITR 753] and the judgment of a bench of two learned@@
CC
Judges in Brij Mohan Das Laxman Das vs. Commissioner of Income Tax@@
CC
[223 ITR 825] need reconsideration. The question is:

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For the amendment of a statute to be construed as being retrospective, should not the amended provision itself indicate, either in terms or by necessary implication, that it is to operate retrospectively?

The papers shall be placed before the Hon'ble the Chief Justice of India for appropriate directions.

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(N. Annapurna)
Court Master

(Shelly Sengupta)
Court Master