

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).13435/2006  
(From the judgement and order dated 02/12/2005 in ITA No. 39/2005 & ITA  
No. 40/2005 & ITA No. 41/2005 & ITA No. 42/2005 & ITA No. 43/2005 &  
ITA No. 44/2005 & ITA No. 45/2005 & ITA No. 46/2005 & ITA No. 47/2005  
& ITA No. 48/2005 & ITA No. 49/2005 of The HIGH COURT OF H.P AT  
SHIMLA)

COMMNR. OF INCOME TAX, SHIMLA

Petitioner(s)

VERSUS

M/S. AMBUJA DARLA KARSOG MANGU T.C.S.LTD  
(For final disposal)

Respondent(s)

WITH SLP(C) NO. 14056 of 2007

(With appln. for c/delay in filing SLP and c/delay in refiling SLP and office  
report)

SLP(C) NO. 6466 of 2007

(With office report)(For final disposal)

SLP(C) NO. 7334 of 2007

(With office report)(For final disposal)

Date: 25/01/2008 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.B. SINHA

HON'BLE MR. JUSTICE V.S. SIRPURKAR

For Petitioner(s) Mr.B.Datta,ASG  
Mr.Ranbir Chandra, Adv.  
Mr. L. Iyengar, Adv.  
Mr. B.V. Balaram Das,Adv.

For Respondent(s) Mr. Manmohan Khanna, Adv.  
Mr.Ankur Saigal,Adv.  
Ms. Bina Gupta,Adv.  
Mr.Gaurav Singh, Adv.

Mr. Man Mohan Khanna, Sr.Adv.  
Mr. Chandra Prakash Pandey

Mr. Bhupender Yadav, Adv.  
Mr.Deepak Yadav,Adv.

Mr. R.C. Kohli, Adv.

UPON hearing counsel the Court made the following  
ORDER

Delay condoned. Leave granted.

The appeals are disposed of in terms of the signed order.

[ Meenu Sethi ]  
Court Master

[ Pushap Lata Bhardwaj ]  
Court Master

Signed order is placed on the file

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION  
CIVIL APPEAL NO. 820 /2008  
(@SLP(C) No. 13435 /2006)

Commissioner of Income Tax, ...Appellant  
Shimla

Versus

M/s Ambuja Darla Karsog Mangu ...Respondent

Transport Cooperative Society Ltd.  
With  
C.A. No.821/2008(@ SLP(C) No. 14056/2007)  
C.A.No.823/2008 (@ SLP(C) No. 7334/2007)  
C.A.No.824/2008 (@ SLP(C) No. 6466/2007)

ORDER

Delay condoned.

Leave granted.

When the matter was called out, learned Additional Solicitor General placed before us a copy of the order passed by a Bench of this Court in Commr. of Income Tax, Shimla Vs. M/s Sirmour Truck Operators Union, Gondpr - Civil Appeal No. 5845/2007 stating as under:

" Delay condoned. Leave granted.

M/s Gujarat Ambuja Cement Ltd. entered into a contract with M/s Sirmour Truck Operators Union, 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 Appeals under Section 260A was whether assessee was liable or not liable to deduct TDS under Section 194 C of the Income Tax Act.

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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 appeals summarily.

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

The appeals are disposed of accordingly. No order as to costs."

Following the said decision, we set aside the impugned judgment and remit the matter to the High Court for consideration of the matter afresh in accordance with law.

The appeals are disposed of accordingly.

.....J.

[ S.B. SINHA ]

.....J.

[ V.S.SIRPURKAR ]

New Delhi,  
January 25, 2008