

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

Petition(s) for Special Leave to Appeal (Civil) No(s).22881/2011

(From the judgement and order dated 30/11/2010 in ITA No.1525/2009 of The  
HIGH COURT OF KERALA AT ERNAKULAM)

KERALA CHEMICALS & PROTEINS LTD.

Petitioner(s)

VERSUS

COMMISSIONER OF INCOME TAX

Respondent(s)

(With prayer for interim relief and office report)

With S.L.P. (C) No.24659 of 2011

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

S.L.P. (C) No.28760 of 2011

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

S.L.P. (C) No.28762 of 2011

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

Date: 24/09/2012 These Petitions were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE A.K. PATNAIK

For Petitioner(s) Mr. Joseph Markose, Sr. Adv.

Mr. Dileep Pillai, Adv.

Mr. Ajay K. Jain, Adv.

Mr. M.P. Vinod, Adv.

For Department:

Mr. Gaurab Banerjee, ASG.

Mr. Arjun Krishnan, Adv.

Ms. Parul Kumar, Adv.

Ms. Arpita, Adv.

Ms. Kusum Sanahi, Adv.

Ms. Anil Katiyar, Adv.

for Mr. B.V. Balaram Das

...2/-

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For Respondent(s) Mr. Gaurab Banerjee, ASG.

For Department:

Mr. Arjun Krishnan, Adv.

Ms. Parul Kumar, Adv.

Ms. Arpita, Adv.

Ms. Kusum Sanahi, Adv.

Ms. Anil Katiyar, Adv.

for Mr. B.V. Balaram Das

Mr. Joseph Markose, Sr. Adv.

Mr. Dileep Pillai, Adv.

Mr. Ajay K. Jain, Adv.

Mr. M.P. Vinod, Adv.

UPON hearing counsel the Court made the following

O R D E R

Civil Appeal No.6901/2012 @ S.L.P. (C) No.22881/2011:

Heard learned counsel on both sides.

Leave granted.

The civil appeal filed by the assessee is allowed.

No order as to costs.

S.L.P. (C) No.24659/2011, S.L.P. (C) No.28760/2011 and S.L.P. (C) No.28762/2011:

Delay condoned.

The special leave petitions are dismissed.

[ T.I. Rajput ]  
A.R.-cum-P.S.

[ Indu Satija ]  
Court Master

[Signed order is placed on the file]

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.6901 OF 2012  
(Arising out of S.L.P. (C) No.22881 of 2011)

Kerala Chemicals and Proteins Ltd.  
(Now M/s. Nitta Gelatine India Ltd.) ...Appellant(s)

Versus

Commissioner of Income Tax ...Respondent(s)

With S.L.P. (C) No.24659/2011, S.L.P. (C) No.28760/2011 and S.L.P. (C) No.28762/2011

O R D E R

Civil Appeal No.6901/2012 @ S.L.P. (C) No.22881/2011:

Heard learned counsel on both sides.

Leave granted.

The civil appeal filed by the assessee is allowed in view of the judgements of this Court in the case of Ajanta Pharma Limited vs. Commissioner of Income Tax, reported in [2010] 327 I.T.R. 305 and Commissioner of Income Tax vs. Bhari Information Tech. Sys. P. Ltd., reported in [2012] 340 I.T.R. 593.

No order as to costs.

S.L.P. (C) No.24659/2011, S.L.P. (C) No.28760/2011 and S.L.P. (C) No.28762/2011:

In view of the afore-stated order passed by us today in civil appeal arising out of S.L.P. (C) No.22881 of 2011, these special leave petitions are dismissed.

.....CJI.  
[S.H. KAPADIA]

.....J.  
[A.K. PATNAIK]

New Delhi,  
September 24, 2012.  
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