

D
C.A.No. 2604-2605 OF 2001
ITEM NO.105
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. 2604-2605/2001

Appropriate Authority of Income Tax

Appellant(s)

Versus

Jagdish Electricians India P. Ltd. & Ors.

Respondent(s)

(with appln. for stay and with office report)

DATE : 28/08/2003 This/These matter/matters was/were
called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S. RAJENDRA BABU

HON'BLE MR. JUSTICE G.P. MATHUR

For Appellant(s) Mr. T.L.V. Iyer, Sr. Adv.
Ms. Neera Gupta, Adv.
Mr. B.V. Balram Das, Adv.

For Respondent(s) Mr. vinay Shailendra, Adv.
Mr. Chandra Bhushan Pd, Adv.
Ms. Raka Phukan, Adv.
Mr. R.S. suri, Adv.

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

The appeals shall stand dismissed in terms of the signed order.

Charanjit

[OM Prakash]
Court Master

[signed order is placed on the file]

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

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Respondent (s)

O R D E R

The High Court in a proceeding that arose under Chapter XX-C of the Income Tax Act for compulsory purchase of certain immovable property on being challenged held that the show cause notice issued was too vague and did not disclose the reasons thereof nor the material considered by the appropriate authority in reaching a tentative conclusion was disclosed and, therefore, the whole proceedings stood vitiated and thereby quashed the said notice. In doing so, the High Court adverted to the decision in C.B. Gautam vs. Union of India- (1993) 199 ITR 530 and also other two decisions in Writ Petition No. 1918 of 1993- M/s Shreyas Builders Vs. M.D. Kodnani and Writ Petition No. 2818 of 1994- Laxman Ganesh Tulshibaughwale vs. M.D. Kodnani and followed the

same. The latter two matters had been brought up before this Court and special leave petitions stood dismissed. In that view of the matter, we do not find any merit in these appeals and the same stand dismissed accordingly.

.....J[S. RAJENDRA BABU]

.....J [G.P.MATHUR]

NEW DELHI,
August 28, 2003.