

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) Nos.17877-17879/2008

(From the judgment and order dated 03/03/2008 in Settlement Appln.  
Nos.9/33/99/1-IT, 9/33/2K/1-IT, 9/33/01/1-IT of the SETTLEMENT  
COMMISSION, PRINCIPAL BENCH AT NEW DELHI)

PRITAM CHAND Petitioner(s)

VERSUS

COMMR.OF INCOME TAX,SHIMLA Respondent(s)

(With prayer for interim relief)

Date: 07/11/2008 These Petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA  
HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

For Petitioner(s) Mr. Ajay Vohra, Adv.  
Ms. Kavita Jha,Adv.  
Mr. Sandeep Karhail, Adv.

For Respondent(s)

UPON hearing counsel the Court made the following  
ORDER

On the facts and circumstances of the case and in view of the judgment of  
this Court in the case of Jyotendrasinhji Vs. S.I. Tripathi & Ors., reported in (1993)  
201 ITR 611, we are of the view that the petitioner herein may exhaust the remedy  
under Article 226 of the Constitution, if so advised.

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Accordingly, the Special Leave Petition is permitted to be withdrawn  
with liberty to the petitioner to move the High Court. We do not wish to express  
any opinion on the merits of the case.

(N. ANNAPURNA)  
COURT MASTER

(MADHU SAXENA)  
COURT MASTER