

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).14132/2007

(From the judgement and order dated 23/11/2006 in TC No.2627/2006 of The HIGH COURT OF MADRAS)

COMMNR. OF I.T., COIMBATORE Petitioner(s)

VERSUS

M/S. SUPER SPINNING MILLS LTD. Respondent(s)

(With office report)

Date: 10/10/2011 This Petition was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE K.S. RADHAKRISHNAN
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Petitioner(s) Mr. Parag P. Tripathi,ASG.
Mr. C.V.S. Rao,Adv.
Mr. Vaibhav Joshi,Adv.
Mr. Kunal Bahri,Adv.
Mr. B.V. Balaram Das,Adv.

For Respondent(s) Mr. V. Balaji,Adv.
Mr. Ravi,Adv.
Mr. Vinod,Adv.
Mr. Pravesh Thakur,Adv.
Mr. Rakesh K. Sharma,Adv.

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

Heard learned counsel on both sides.

Leave granted.

The civil appeal is disposed of to the extent indicated in the signed order.

No order as to costs.

[T.I. Rajput] [Madhu Saxena]
A.R.-cum-P.S. Assistant Registrar

[Signed order is placed on the file]
IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.8507 OF 2011
(Arising out of S.L.P. (C) No.14132 of 2007)

Commissioner of Income Tax, Coimbatore ...Appellant(s)

Versus

M/s. Super Spinning Mills Ltd. ...Respondent(s)

O R D E R

Heard learned counsel on both sides.

Leave granted.

Learned counsel for the Department does not press the issue relating to Voluntary Retirement Scheme (Pages 141-142 of SLP Paper Book).

On other issues, this matter is squarely covered by the judgements of this Court in the cases of Commissioner of Income Tax vs. Saravana Spinning Mills Private Limited, reported in [2007] 293 I.T.R. 201 and Commissioner of Income Tax vs. Ramaraju Surgical Cotton Mills, reported in [2007] 294 I.T.R. 328.

Accordingly, the civil appeal filed by the Department is disposed of in terms of the judgements of this Court in Saravana Spinning Mills Private Limited [supra] and Ramaraju Surgical Cotton Mills [supra] to the extent indicated above.

No order as to costs.

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

.....J.
[K.S. RADHAKRISHNAN]

.....J.
[SWATANTER KUMAR]

New Delhi,
October 10, 2010.