

**SECTION III-A
IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION**

PETITION FOR SPECIAL LEAVE TO APPEAL (C) NO...CC 3209 OF 2016

WITH

INTERLOCUTORY APPLICATION NO. 1

(Application for condonation of delay in filing Special Leave Petition.)

THE COMMISSIONER OF INCOME TAX – III

...PETITIONER

VERSUS

VEER GEMS

...RESPONDENT

OFFICE REPORT

It is submitted for information of the Hon'ble Court that the Special Leave Petition above-mentioned is filed against the Impugned Final Judgment and Order dated 21st July, 2015 of the High Court of Gujarat at Ahmedabad in Tax Appeal No. 1051 of 2007 and is barred by time by 100 days. The Counsel for the petitioner has filed Application for condonation of delay in filing Special Leave Petition.

It is further submitted for information of the Hon'ble Court that Civil Appeal NO. 8530 of 2014 @ SLP(C) No. 24521 of 2014 entitled "COMMISSIONER OF INCOME TAX vs M/S MITSU LIMITED" arising out of similar issue, which was listed before the Hon'ble Court on 5th September, 2014 when the Hon'ble Court has granted leave. (Copy of the Order dated 5th September, 2014 is enclosed herewith for reference.)

It is also submitted that Counsel for the petitioner has on 2nd March, 2016 filed Additional documents as per undertaking letter 13th February, 2016. The same has been included in Paper books.

The matter alongwith application above mentioned is listed before the Hon'ble Court with this office report.

DATED THIS THE 18TH DAY OF MARCH, 2016

ASSISTANT REGISTRAR

COPY TO:

Mr. B. V. Balram Das, Advocate

Ms. Anil Katiyar, Advocate

ASSISTANT REGISTRAR