

ITEM NO.31

COURT NO.3

SECTION IIIA

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (Civil)...CC 12886/2009

(From the judgment and order dated 19/12/2008 in WP No. 7958/2008
of The HIGH COURT OF DELHI AT NEW DELHI)

ADDL.COMMISSIONER OF INCOME TAX

Petitioner(s)

VERSUS

M/S.HCL TECHNOLOGIES LTD.

Respondent(s)

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

WITH

S.L.P.(C)...CC NO. 12908 of 2009 - With appln. For c/delay in filing
and refiling SLP and with office report

Date: 07/09/2009 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA
HON'BLE MR. JUSTICE AFTAB ALAM

For Petitioner(s) Mr. Vivek Tankha, ASG
 Mr. H. Raghavendra Rao, Adv.
 Mr. Rahul Kaushik, Adv.
 Mr. B.V. Balaram Das, Adv.

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

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

Delay condoned.

Heard both sides.

We are of the view that in the peculiar facts and

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circumstances of this case, particularly when the High Court has
remitted the matter to the Transfer Pricing Officer from whose Order
an appeal is pending before the CIT(A), it would be in the interest
of both sides to resort to Alternate Dispute Resolution Mechanism
suggested in the Budget of 2009 (See Sec.144-C of the Income Tax
Act, 1961). It is made clear that the Competent Authority will not
reject the Application herein made by the assessee on the ground

that the proposal has come after the cut-off date. The learned
Additional Solicitor General will, accordingly, communicate
instructions to the Department. The competent Authority will decide
the matter notwithstanding the pendency of the Appeal before the
C.I.T.

Special Leave Petitions are disposed of.

(S. Thapar)
PS to Registrar

(Madhu Saxena)
Court Master