

SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).17493/2007

(From the judgment and order dated 06/11/2006 in TA No. 698/2006 of The HIGH COURT OF GUJARAT AT AHMEDABAD)

COMMR.OF INCOME TAX,RAJKOT-III

Petitioner(s)

VERSUS

SHASHIKANT R.ADISARA

Respondent(s)

(With prayer for interim relief and office report)

Date: 18/08/2008 This Petition was called on for hearing today.

CORAM :

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

For Petitioner(s) Mr. G.E. Vahanvati, SG.
Mr. Chinmoy Pradip Sharma, Adv.
Mr. B.V. Balaram Das,Adv.

For Respondent(s)

UPON hearing counsel the Court made the following
ORDER

Leave granted.
The appeal is allowed with no order as to costs.

(S. Thapar)
PS to Registrar

(Vijay Dhawan)
Court Master

The signed order is placed on the file.
IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.5059 OF 2008
(Arising out of SLP(C) No. 17493 of 2007)

COMMR. OF INCOME TAX, RAJKOT-III

...APPELLANT (S)

VERSUS

SHASHIKANT R. ADISARA

...RESPONDENT(S)

ORDER

Leave granted.

None appears for the respondent - assessee, though served.

In view of our judgment in the case of Commissioner of Income Tax, central II Vs. Suresh N. Gupta reported in 2008 (4) SCC 362, the impugned judgment is set aside. We make it clear that the assessee will be liable to pay surcharge on the Block Assessment Income.

The appeal is allowed with no order as to costs.

.....J.
[S.H. KAPADIA]

New Delhi,
August 17, 2008

.....J
[B. SUDERSHAN REDDY]