

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).15004/2007

(From the judgement and order dated 01/12/2006 in ITA No.926/2005  
of The HIGH COURT OF DELHI AT N. DELHI)

COMMR.OF INCOME TAX-I,DELHI

Petitioner(s)

VERSUS

M/S BHARAT HEAVY ELECTRICALS LTD.

Respondent(s)

(With office report)

With S.L.P. (C) No.15045 of 2007

(With office report)

Date: 30/08/2010      These Matters were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Petitioner(s)	Mr.    Bishwajit Bhattacharya,ASG. Ms.    Anirudh Sharma,Adv. Mr.    Vikas Malhotra,Adv. Mr.    B.V. Balaram Das,Adv.
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For Respondent(s)	Mr. K. Sampath,Adv. Ms. Rani Chhabra,Adv.  Ms. Mahua Kalra,Adv. Ms. Husnal Syali,Adv. Mr. Jagjit Singh Chhabra,Adv.
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UPON hearing counsel the Court made the following  
O R D E R

S.L.P. (C) No.15004 of 2007:

On the merits of case, we are satisfied that re-opening was not warranted. It was a case of change of opinion. On that ground alone, this special leave petition stands dismissed.

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S.L.P. (C) No.15045 of 2007:

Since the amount involved is marginal, the special leave petition is dismissed, leaving the question of law open.

[ T.I. Rajput ]  
A.R.-cum-P.S.

[ Madhu Saxena ]  
Assistant Registrar