

SLP(C)No. 20163 OF 2000

ITEM No.53

Court No. 2

SECTION IIIA
A/N MATTER

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.20163/2000

(From the judgement and order dated 19/08/1999 in ITC 19/98
of The HIGH COURT OF DELHI AT N. DELHI)

COMMNR. OF INCOME TAX, NEW DELHI

Petitioner (s)

VERSUS

M/S. NOVELTY JEWELLERS

Respondent (s)

(With Appln(s). for c/delay in filing SLP and office report)

Date : 12/03/2001 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.P. BHARUCHA
HON'BLE MR. JUSTICE Y.K. SABHARWAL

For Petitioner (s) Mr. S. Ganesh,Adv.
Mr. B.V. Balaram Das,Adv.

For Respondent (s) Mr. P. Chidambaram,Sr.Adv.
Mr. Bhargava V. Desai,Adv.
Mr. Santosh Kumar Agarwal,Adv.

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

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Delay condoned. Leave granted.

The civil appeal is allowed.

No order as to costs.

(T.I. Rajput)
Court Master

(Shelly Sengupta)
Court Master

(Signed order is placed on the file)

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IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

Civil Appeal No.1777 of 2001@@
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(Arising out of S.L.P. (C) No.20163 of 2000)

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

Versus~

M/s. Novelty JewellersRespondent (s)

O R D E R@@
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Delay condoned.
Leave granted.

We are of the view that questions of law do arise, but we entirely agree that the questions could have been better drafted. We think, therefore, that the order under challenge should be set aside and the Tribunal directed to refer to the High Court for its consideration a question or questions re-framed to bring out the precise point of law involved, after drafting an appropriate Statement of Case. For the purposes of re-framing the questions, the Tribunal shall give notice to both the parties.

The civil appeal is allowed accordingly.
No order as to costs.

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.....J.
(S.P. Bharucha)@@
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.....J.
(Y.K. Sabharwal)@@
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New Delhi,
March 12, 2001.