

ITEM NO.17

COURT NO.1

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 (C)..CC No(s). 14110/2014

(Arising out of impugned final judgment and order dated 11/03/2014 in ITA No. 1105/2012 passed by the High Court of Bombay)

THE COMMISSIONER OF INCOME TAX-2

Petitioner(s)

VERSUS

HDFC BANK LTD.

Respondent(s)

(with appln. (s) for c/delay in filing SLP and office report)

Date : 05/09/2014 This petition was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE KURIAN JOSEPH
HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Petitioner(s) Mr. Mukul Rohatgi, AG
Mr. Rupesh Kuamr, Adv.
Ms. Shweta Garg, Adv. for
Mrs. Anil Katiyar, Adv.

For Respondent(s) Mr. Ajay Bhargava, Adv. for
M/s. Khaitan & Co.

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

We are informed by the learned Attorney General that insofar as special leave petitions from the judgment of Bombay High Court in *Godrej & Boyce Manufacturing Co. Limited* being SLP Nos. 34428-34429 of 2013 are concerned, they were dismissed on the ground of delay in refiling.

Learned Attorney General also submits that insofar as assessment years 2001-02 to 2005-06 are concerned, which are prior to the subject assessment year (2007-08), special leave petitions are being filed against the judgment dated 23.7.2014.

We are also informed informed that concerning the identical issue, leave has been granted in SLP (C) No...CC No. 15682 of 2013, titled "*The C.I.T-10, Mumbai vs. M/s. Godrej Industries Ltd.*" (converted to Civil Appeal No. 8376 of 2013).

Having regard to the question viz., applicability of Section 14A of the Income Tax Act, 1961 involved in the present matter, we are inclined to grant leave.

Delay condoned.

Leave granted.

Connect with Civil Appeal No. 8376 of 2013.

(PARDEEP KUMAR)
AR-cum-PS

(RENU DIWAN)
COURT MASTER