

ITEM NO.17

COURT NO.1

SECTION IIIA

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

I N D I A

2014

Petition(s) for Special Leave to Appeal (C)..CC

No(s). 14110/

(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  
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Signature Not Verified

Nos.

Digitally signed by  
Pardeep Kumar  
Date: 2014.09.06  
10:26:47 SAST  
Reason:

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We are informed by the learned Attorn

General that insofar as special leave petiti

from the judgment of Bombay High Court in Godrej &

Boyce Manufacturing Co. Limited being SLP

34428-34429 of 2013 are concerned, they

dismissed on the ground of delay in refili

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 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