

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 (Civil)...../2011  
(CC 19929/2011)  
(From the judgement and order dated 10/01/2011 in ITA No.1164/2010  
of The HIGH COURT OF MADRAS)

COMMISSIONER OF INCOME TAX-I COIMBATORE

Petitioner(s)

VERSUS

CHIRANJEEVI WIND ENERGY LTD.

Respondent(s)

(With appln(s) for c/delay in filing SLP)

Date: 05/12/2011                      This Petition was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE A.K. PATNAIK  
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Petitioner(s)

Mr.     Gaurab Banerji,ASG.  
Ms.     Neera Gupta,Adv.  
Mr.     Arjun Krishnan,Adv.  
Ms.     Anil Katiyar,Adv.  
Mr.     B.V. Balaram Das,Adv.

For Respondent(s)

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

On the larger question of what constitutes  
'manufacture', it seems that similar matter has  
been dismissed by this Court. The Registry is  
required to check the position. However, on the  
question as to whether the assessee had employed  
ten or more persons, we issue notice.

[ Alka Dudeja ]  
A.R.-cum-P.S.

[ Kusum Gulati ]  
Court Master