

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 4062 OF 2015
[@ SPECIAL LEAVE PETITION NO. 22509 OF 2013]

COMMISSIONER OF INCOME TAX-IV, NAGPUR Petitioner(s)

VERSUS

SUNIL VISHWAMBHARNATH TIWARI Respondent(s)

O R D E R

Leave granted.

We have perused the impugned order dated 28.11.2011 passed by the High Court of Judicature of Bombay, Nagpur Bench.

Upon perusal of the impugned order, we find that the said order is not a reasoned order as the High Court has not recorded any reason for dismissing the appeal.

Looking at the aforesaid fact, we are of the view that it would be just and proper if the matter is remanded to the High Court so that the matter can be considered on merits and the High Court can decide the same after recording reasons for arriving at a particular conclusion.

The impugned order is, therefore, set aside and the appeal is allowed with no order as to costs.

Needless to say that it would be open to the parties to raise all contentions before the High Court which might be available to them in accordance with law.

.....J.
[ANIL R. DAVE]

.....J.
[V. GOPALA GOWDA]

.....J.
[C. NAGAPPAN]

New Delhi;
April 21, 2015.

ITEM NO.14

COURT NO.3

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) No(s). 22509/2013

(Arising out of impugned final judgment and order dated 28/11/2011 in ITA No. 2/2011 passed by the High Court Of Bombay At Nagpur)

COMMISSIONER OF INCOME TAX-IV, NAGPUR

Petitioner(s)

VERSUS

SUNIL VISHWAMBHARNATH TIWARI

Respondent(s)

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

Date : 21/04/2015 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE ANIL R. DAVE
HON'BLE MR. JUSTICE V. GOPALA GOWDA
HON'BLE MR. JUSTICE C. NAGAPPAN

For Petitioner(s) Mr. Guru Krishna Kumar, Sr. Adv.
Mr. Arijit Prasad, Adv.
Mr. S. A. Haseeb, Adv.
For Mrs. Anil Katiyar, Adv.

For Respondent(s) Mr. V. C. Daga, Sr. Adv.
Mr. Nishant Ramakantrao Katneshwarkar, Adv.
Ms. Ritu Rastogi, Adv.

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

Leave granted.

The Civil Appeal is allowed in terms of the signed order.

(Jayant Kumar Arora)
Sr. P.A.

(Sneh Bala Mehra)
Assistant Registrar

(Signed order is placed on the file)