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ITEM NO.16

COURT NO.7

SECTION IIIA

SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil)...../2007
(CC 7628/2007)

(From the judgement and order dated 20/07/2006 in ITA No. 103/1999 of The HIGH COURT OF
KARNATAKA AT BANGALORE)

COMMR.OF INCOME TAX,BANGALORE

Petitioner(s)

VERSUS

M/S MCDOWELL & COMPANY

Respondent(s)

With I.A.1 (C/delay in filing SLP)

Date: 27/08/2007 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA
HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

For Petitioner(s)

Mr.Gopal Subramaniam, ASG
Mr.O.P.Srivastava, Adv.
Mr. B.V. Balaram Das,Adv.

For Respondent(s)

UPON hearing counsel the Court made the following
ORDER

Delay condoned.

Issue notice as to why the matter should not be remitted back to ITAT who has not given
any

reason for treating the expenditure as revenue expenditure.

(Satish K.Yadav)
Court Master

(Madhu Saxena)
Court Master