

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 1304/2006

COMMNR.OF INCOME TAX, KARNATAKA-III, BANGALORE APPELLANT(S)

VERSUS

M/S.CORPORATION BANK, MANGALORE RESPONDENT(S)

WITH

C.A. No. 2279/2006, C.A. No. 2280/2006, C.A. No. 4208/2006, C.A.  
No. 3606/2007, C.A. No. 958/2006,C.A. No. 2195/2006,C.A.No.  
1305/2006, C.A. No. 2277/2006.

O R D E R

All these appeals pertain to the year 2006. The respondents are the Government Banking Companies which had succeeded in the High Court. At the relevant time, in view of the judgment in ONGC vs. CCE [1995 Supp (4) SCC 541], for challenging the order and filing the appeal, the permission of the Committee of Disputes (COD) constituted by the Central Government was mandatory. We find that in the case of Syndicate Bank (which is one of the respondents in some of these appeals), the matter was deliberated by the COD in its meeting held on 28.11.2006 and permission was specifically refused with the observations that no questions of facts and law are involved in these matters. No doubt, by that time, leave had been granted by this Court. Had this decision been brought to the notice of this Court immediately thereafter it would have been resulted in the recall of the order granting leave and dismissal of the Special Leave Petitions. In any case, having regard to the fact that the respondents banks are statutory/public banking companies, and in respect of the issue, COD had taken the aforesaid decision, we find that it is not necessary to go into the merits of the issue involved, more particularly, when it does not have any recurring effect.

These appeals are dismissed on this ground alone.

.....J.  
(A.K. SIKRI)

.....J.  
(ROHINTON FALI NARIMAN)

NEW DELHI;  
AUGUST 19, 2015.

ITEM NO.102

COURT NO.13

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

Civil Appeal No(s). 1304/2006

COMMNR.OF INCOME TAX, KARNATAKA-III, BANGALORE

Appellant(s)

VERSUS

M/S.CORPORATION BANK, MANGALORE

Respondent(s)

(with office report)

WITH

C.A. No. 2279/2006

(With C.A. No. 2280/2006

(With C.A. No. 4208/2006

(With C.A. No. 3606/2007

(With C.A. No. 958/2006

(With Interim Relief and Office Report)

C.A. No. 2195/2006

(With Office Report)

C.A. No. 1305/2006

(With Office Report)

C.A. No. 2277/2006

Date : 19/08/2015 This appeal was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s) Mr. Kavin Gulati, Sr. Adv.  
Mr. Rupesh Kumar, Adv.  
Mr. Arijit Prasad, Adv.  
Ms. Rekha Pandey, Adv.  
Mr. S.A. Haseeb, Adv.  
Ms. Anil Katiyar, Adv.  
Ms. Swarupama Chaturvedi, Adv.  
Ms. Rekha Pandey, Adv.  
Ms. Gargi Khanna, Adv.

Mr. B. V. Balaram Das, Adv.

For Respondent(s) Mr. Sanjay Kunur, Adv.  
Mr. R. N. Keshwani, Adv.

Mr. S. N. Bhat, Adv.

Mr. K.T. Anantharaman, Adv.  
Mr. Vasudevan Raghavan, Adv.

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

The appeals are dismissed in terms of the signed order.

(Ashwani Thakur)  
COURT MASTER

(Renu Diwan)  
COURT MASTER

(Signed order is placed on the file)