

ITEM NO.45

COURT NO.7

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). 22559/2009
(ARISING OUT OF IMPUGNED FINAL JUDGMENT AND ORDER DATED 15/10/2008
IN ITRC NO. 1/2008 PASSED BY THE HIGH COURT OF KARNATAKA AT
BANGALORE)

COMMR. OF INCOME TAX, BANGALORE & ANR

PETITIONER(S)

VERSUS

M/S KHODAY BREWERIES LTD
(WITH INTERIM RELIEF AND OFFICE REPORT)
(FOR FINAL DISPOSAL)

RESPONDENT(S)

WITH
SLP(C) NO. 22560/2009
(WITH APPLN.(S) FOR C/DELAY IN FILING SLP AND OFFICE REPORT)

Date : 15/02/2016 These petitions were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE RANJAN GOGOI
HON'BLE MR. JUSTICE PRAFULLA C. PANT

For Petitioner(s) Mr. N.K. Kaul, ASG
Mr. Arijit Prasad, Adv.
Mr. Bhuwan Mishra, Adv.
Mr. B. V. Balaram Das, Adv.

For Respondent(s) Mr. Pritesh Kapur, Adv.
Mrs. Vanita Bhargava, Adv.
Mr. Ajay Bhargava, Adv.
Mr. Aseem Chaturvedi, Adv.
Mrs. Abhisar Bairagi, Adv.
for M/s. Khaitan & Co., Adv.

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

Delay condoned.

In view of the factual determination made by the
High Court that the amounts realised to meet the contingent
sales tax liability of the assessee has since been refunded

to the persons from whom the same was collected and also a finding has been reached that the agreement enhancing the lease rent was not a sham document, we find no ground to continue to entertain the present Special Leave Petitions. We accordingly dispose of the Special Leave Petitions leaving it open for the Revenue to avail of such remedies as may be open to it in law in the event the Revenue considers it necessary to so act.

[VINOD LAKHINA]
COURT MASTER

[ASHA SONI]
COURT MASTER