

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.

Signature Not Verified

Digitally signed by

Vinod Lakhina

Date: 2016.02.16

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

17:22:02 IST

Reason:

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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