

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).22285/2011

(From the judgement and order dated 20/08/2010 in ITA No.253/2010 of The HIGH COURT OF KERALA AT ERNAKULAM)

C.I.T COCHIN

Petitioner(s)

VERSUS

M/S ABAD FISHERIES

Respondent(s)

(With appln(s) for c/delay in filing SLP)

With S.L.P. (C) No.22286 of 2011

(With appln(s) for c/delay in filing SLP and office report)

S.L.P. (C) No.23600 of 2011

(With appln(s) for c/delay in filing SLP and office report)

S.L.P. (C) No.30562 of 2011

(With appln(s) for c/delay in filing and re-filing SLP and office report)

Date: 06/08/2012 These Matters were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE A.K. PATNAIK

HON'BLE MR. JUSTICE JAGDISH SINGH KHEHAR

For Petitioner(s) Mr. Gourab Banerji,ASG.

Mr. Arijit Prasad,Adv.

Mr. Rupesh Kumar,Adv.

Mr. Nishant Patil,Adv.

Ms. Anil Katiyar,Adv.

for Mr. B.V. Balaram Das,Adv.

For Respondent(s)

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

None appears for the respondent(s), though served.

Delay condoned.

...2/-

- 2 -

Leave granted, restricted to the following questions:

In S.L.P. (C) Nos.22285/2011 and S.L.P. (C) 22286/2011:

"Whether an assessee in order to be entitled to benefit under Section 10B of the Income Tax Act, 1961, should export the goods manufactured or produced by it directly

or it could be done indirectly through export house?"

"Whether the assessee was/is engaged only in processing of marine products is eligible for exemption under Section 10B as amended by Finance Act 2000 w.e.f 1.4.2011, wherein processing is not mentioned as one of the business operation which amounts to manufacture?"

In S.L.P. (C) Nos.23600/2011 and S.L.P. (C) No.30562/2011:

"Whether an assessee in order to be entitled to benefit under Section 10B of the Income Tax Act, 1961, should export the goods manufactured or produced by it directly or it could be done indirectly through export houses?"

Parties shall complete pleadings within eight weeks.

[T.I. Rajput]
A.R.-cum-P.S.

[Indu Satija]
Court Master