

SUPR EME COUR T OF I ND I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).15043/2009

(From the judgment and order dated 27/05/2009 in WP No. 9479/2007 of
The HIGH COURT OF DELHI AT N. DELHI)

DEPARTMENT OF I.T.& ANR.

Petitioner(s)

VERSUS

S.R.BATLIBOI & CO.& ORS.

Respondent(s)

(With appln. for exemption from filing c/c of the impugned
Judgment and prayer for interim relief and office report)

Date: 17/08/2009 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE D.K. JAIN
HON'BLE MR. JUSTICE H.L. DATTU

For Petitioner(s) Mr.G.E. Vahanwati, AG
Mr.Arijit Prasad, Adv.
Mr.C.P. Sharma, Adv.
Mr. B.V. Balaram Das,Adv.

For Respondent(s) Mr.S. Ganesh, Sr.Adv.
Mr.Akhil Anand, Adv.
Ms. Shaelly Bhasin Maheshwari, Adv.
Mr.Sumit Attri, Adv.
Mr. Suman Jyoti Khaitan,Adv.

UPON hearing counsel the Court made the following
ORDER

Leave granted.

The appeal is disposed of with no order as to
costs.

[Usha Bhardwaj]
Court Master

[Pushap Lata Bhardwaj]
Court Master

Signed order is placed on the file.
IN THE SUPREME COURT OF INDIA
CIVILL APPELLATE JURISDICTION

CIVIL APPEAL NO. 5645 OF 2009
(Arising out of SLP (Civil) No.15043/2009

Department of Income Tax (Investigation)...Appellants
& Anr.

VERSUS

S.R. Batliboi & Co. & Ors.

....Respondents

M.

ORDER

Leave granted.

By consent of learned counsel for the parties, it is

directed that the two laptops in question be de-sealed and the data be examined by the Director General of the National Informatics Centre or his nominee/representative in the presence of the representatives of the I.T. Department, the appellants and the EMAAR-MGF Group. All the data on the laptops shall be available for inspection by the I.T. Department to verify whether the data pertains to the Assessee in question.

It shall be open to the I.T. Department to copy the data relating to such folders/files in the said two laptops relating to the following entities/clients:-

1. Boulder Hills Leisure (P) Ltd.
2. Cyberabad Convention Centre (P) Ltd.
3. Emaar Hills Township (P) Ltd.

..2/-

:2:

The Respondents shall provide authenticated hard copies of the data pertaining to EMAAR-MGF Group to the department. The Income Tax Department is permitted to inspect the data contained on other files/folders relating to the 46 other parties but this data shall not be copied in any form. If, according to the Assessing Officer, the files/folders pertaining to any of the 46 other parties are connected with the EMAAR-MGF Group and would be required by the Assessing Officer for making a proper assessment on the EMAAR-MGF Group, this may be pointed out in writing to the representative of S.R. Batliboi & Co. along with the material/reasons relied upon by the Income Tax Department for making its claim.

It shall then be open to S.R. Batliboi & Co. after considering the said material/reasons either to consent to the said claim made by the Income Tax Department or, alternatively, to challenge the same by adopting appropriate proceedings for this purpose. In the event S.R.

Batliboi giving its consent or alternatively, failing in its challenge to the said claim made by the Income Tax Department, S.R. Batliboi & Co. shall then make available a hard copy of the contents of the said connected filed/folders.

:3:

The Civil Appeal is disposed of in the above-mentioned terms. However, the question of law sought to be raised in the appeal is kept open.

No order as to costs.

(D.K. JAIN)

.....J.

(H.L. DATTU)

.....J.

NEW DELHI,
AUGUST 17, 2009.