

ITEM NO.121

COURT NO.6

OUT-TODAY
SECTION XIS 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 (C) No(s). 36425/2014
(Arising out of impugned final judgment and order dated 16-12-2013
in ITA No. 461/2007 passed by the High Court Of Judicature At
Allahabad)

COMMISSIONER OF INCOME TAX MORADABAD, U.P. & ANR. Petitioner(s)

VERSUS

M/S DHAMPUR SUGAR MILLS LTD

Respondent(s)

[FOR CLARIFICATION/FURTHER HEARING AT 2:15 P.M.]

WITH SLP(C) No. 10373/2011 (IV-B)SLP(C) No. 10361/2011 (IV-B)C.A. No. 5839/2013 (III-A)

(I.A. No. 2/2016 for Amendment of Cause title)

C.A. No. 10797/2014 (III-A)

(I.A. No. 2/2016 i.e. amendment of cause title)

Date : 01-10-2019 These petitions were called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE R. BANUMATHI
HON'BLE MR. JUSTICE A.S. BOPANNA
HON'BLE MR. JUSTICE HRISHIKESH ROY

For Petitioner(s) Mr. Arijit Prasad, Sr. Adv.
Mr. H. Raghavendra Rao, Adv.
Mr. Zoheb Hussain, Adv.
Mrs. Anil Katiyar, AOR

For Respondent(s) Mr. Ajay Vohra, Sr. Adv.
Mr. Aniket D. Agrawal, Adv.
Ms. Kavita Jha, AOR

Dr. Rakesh Gupta, Adv.
Mr. Somil Agarwal, Adv.
Mr. Ambhoj Kumar Sinha, AOR
Ms. Monika Ghai, Adv.

Mr. Sachit Jolly, Adv.
Mr. Rohit Garg, Adv.
Mr. B.R. Menon, Adv.
Ms. Fereshte D. Sethna, Adv.
Ms. B. Vijayalakshimi Menon, AOR

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

SLP(C)No(s).36425/2014, SLP(C) No.10373/2011, SLP(C) No.10361/2011,
C.A. No. 5839/2013, C.A. No. 10797/2014 :

By the Order dated 25.09.2019 all the above-mentioned matters were disposed of by dictating the order in the open court as all the matters were covered by the Circular No.17/2019 of CBDT dated 08.08.2019 citing the tax effect. The said order is yet to be upload.

Later on, it is noticed by this Court that a letter has been sent from the Dy. Director of the Income Tax (SCC) on 10.12.2018 citing that the above cases do not fall within the ambit of Circular No.3/2018 of CBDT. Hence all the matters were listed again today i.e. 01.10.2019 for clarification and direction.

Having regard to Letter dated 10.12.2018 we are of the view that the order dictated in the open Court on 25.09.2019 in the above matters shall not be given effect to.

Though Mr. Arijit Prasad, learned senior counsel appearing for the Department and Mr. Ajay Vohra, learned senior counsel appearing for some of the assesseees, have submitted that the above matters are squarely covered under the latest Circular dated 08.08.2019 in view of the tax effect, however, we deem it appropriate to list all the above matters for further hearing on merits.

In view of above, list all the above matters on 23.10.2019 at 02:00 p.m.

(MAHABIR SINGH)
COURT MASTER

(PARVEEN KUMARI PASRICHA)
BRANCH OFFICER