

C.A.No. 4960 OF 1999
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Item No. Court No. Section
105 03 IIIA

S U P R E M E COURT O F I N D I A
Record of Proceedings

Civil Appeal No.4960 of 1999

Punjab State Co-op. Supply & Mkt. Fed. Ltd. Appellant (s)
vs.

Commnr. of Income Tax, Patiala Respondent(s)

(with appln.(s) for urging addl. grounds and office report)

with Civil Appeal No. 4961/1999 (with appln.(s) for urging addl. grounds and office report)

Date:13/09/2001 This/These matter(s) was/were called on for hearing today.

CORAM:

HON'BLE MR. JUSTICE B.N. KIRPAL
HON'BLE MR. JUSTICE N. SANTOSH HEGDE
HON'BLE MR. JUSTICE P. VENKATARAMA REDDI

For the Appellant (s): Ms. Priya Hingorani, Adv. for
M/s. Hingorani & Associates, Adv.

For the Respondent(s): Mr. S Ganesh, Sr. Adv.
Mr. Preetesh Kapur, Adv.
Ms. Sushma Suri, Adv.

UPON hearing the counsel the Court made the following
ORDER

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In view of the decision of this Court in Kerala State@@
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Cooperative Supply and Marketing Federation vs. Commissioner of@@
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Income Tax, 231 ITR 814, the question of law has to be answered@@
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in favour of the appellant. However, it is stated that the law
has been amended with retrospective effect and the same is under
challenge in a civil appeal arising out of SLP(C) No. 4612/2001
entitled National Agri. Co-op. Mkt. Fed. (I) Ltd. & Anr.
vs. Union of India & Ors. The appellant has also filed a writ
petition in the Punjab & Haryana High Court challenging the said
amendment. Be that as it may, the present appeals should be
listed for hearing after the decision of this Court in the civil
appeal arising out of SLP(C) No. 4612/2001.

(D.P. Walia)
Court Master

(S.L. Goyal)
Court Master