

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)...../2010  
(CC 11739-11744/2010)  
(From the judgement and order dated 09/07/2009 in NM No.1928/2009  
with ITA No.2333/2007, NM No.1929/2009 with ITA No.2323/2007 and  
NM No.1930/2009 with ITA No.2322/2007 of The HIGH COURT OF BOMBAY)

COMMISSIONER OF INCOME TAX, MUMBAI Petitioner(s)

VERSUS

NAYAN ARVIND SHAH Respondent(s)

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

Date: 13/08/2010 These Petitions were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE K.S. RADHAKRISHNAN

For Petitioner(s) Mr. Goolam E. Vahanvati,AG.  
Mr. Chinmoy Pradip Sharma,Adv.  
Mr. Nishant Patil,Adv.  
Mr. B.V. Balaram Das,Adv.

For Respondent(s)

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

Heard learned counsel for the Department.  
Delay condoned.

...2/-

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After passing of the impugned order, the Parliament has amended the law vide Finance Act No.14 of 2010. In the circumstances, impugned order is set aside and the matters are remitted to the High Court to consider the question of condonation of delay in the light of the amended law. We make it clear that the Department will take out Notice of Motion within eight weeks from today and will satisfy the High Court that there is sufficient cause for condonation of delay. It is, however, made clear that if the Department fails to take out Notice of Motion within eight weeks from today, then the matter will not be considered by the High Court.

Subject to above, the special leave petitions are disposed of.

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

[ Madhu Saxena ]  
Assistant Registrar