

SLP(C)No. 2887-2895 OF 2002
ITEM No.207

Court No. 9

SECTION IIIA
A/N MATTER

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (Civil) No.2887-2895/2002

(From the judgment and order dated 02/02/2001 in SA 21/93 in
SA Nos.21/C1/95/93-IT and 21/3/94-1T of The Settlement Commission, Chennai)

COMMR. OF INCOME TAX

Petitioner (s)

VERSUS

M/S. VIJAYA PRODUCTIONS (P) LTD.

Respondent (s)

(With Office Report) (For Final Disposal)

Date : 25/07/2003 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.N. VARIAVA
HON'BLE MR. JUSTICE H.K. SEMA

For Petitioner (s) Mrs. Lakshmi Iyengar, Adv.
Mr. B.V. Balaram Das, Adv.

For Respondent (s) Mr. V. Ramasubramanian, Adv.

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

Heard learned counsel for the parties for ten minutes.
Leave granted.
The appeals stand disposed of in terms of the signed order.
No order as to costs.

(K.K. Chawla)
Court Master

(Jasbir Singh)
Court Master

[Signed order is placed on the file]

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. _____ OF 2003
(ARISING OUT OF SLP (CIVIL) NO.2887-2895 OF 2002

COMMR. OF INCOME TAX

Appellant (s)

VERSUS

M/S. VIJAYA PRODUCTIONS (P) LTD.

Respondent (s)

O R D E R

Leave granted.

Heard parties.

These appeals are against the order passed by the Settlement Commission which was based upon a decision of the Special Bench. The decision of the Special Bench has since been overruled by a Constitution Bench of this Court in the case of Commissioner of Income Tax, Mumbai v. Anjum M.H. Ghaswala And Others, reported in (2002) 1 SCC 633. In view thereof, the judgment of the Settlement Commission cannot stand and is set aside. The matter is remitted back to the Settlement Commission to be decided on the basis of the judgment of this Court. The appeals stand disposed of accordingly. No order as to costs.

.....J.
(S.N. Variava)

.....J.
(H.K. Sema)
New Delhi,
July 25, 2003.