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ITEM NO.43

COURT NO.2

SECTION IIIA

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) No(s).27429-27430/2012

(From the judgement and order dated 17/01/2012 in ITA No.1211/2011,ITA No.1212/2011 of The HIGH COURT OF DELHI AT N. DELHI)

M/S NANDAN AUTO TECH.LTD.

Petitioner(s)

VERSUS

COMMISSIONER OF INCOME TAX-V

Respondent(s)

(With prayer for interim relief)

Date: 02/11/2012 These Petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE D.K. JAIN

HON'BLE MR. JUSTICE MADAN B. LOKUR

For Petitioner(s) Mr. M.S. Syali, Sr. Adv.

Mr. Siddharth, Adv.

Mr. Ved Jain, Adv.

Mr. Rahul Sateeraja, Adv.

Mr. Mayank Nagi, Adv.

Mr. Husnal Syali, Adv.

Mr. Ravindra Keshavrao Adsure, Adv.

For Respondent(s)

UPON hearing counsel the Court made the following

O R D E R

No ground is made out for our interference with the impugned Judgment. The Special Leave Petitions are dismissed accordingly.

At this stage, Mr. M.S.Syali, learned senior counsel appearing for the petitioner-Assessee, submits that observations in Paragraph 13 of the impugned order may be clarified to the extent that the Tribunal is required to go into the merits of other grounds urged in ITA Nos.3166 and 3203/Del/2009 pertaining to the Assessment Year 2000-2001 save and except the grounds relating to the reopening of the assessment under Sections 147/148 of the Income Tax Act.

In order to obviate the possibility of any confusion, we accede to the prayer made and clarify that the Tribunal will revive the aforesaid two appeals and adjudicate upon all the other grounds (except the validity of re-opening of assessment) urged in the memo of the said appeals, in accordance with law.

| (Jayant Kumar Arora)  
| Sr. P.A.

| | (Charanjeet Kaur)  
| | Court Master

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