

Æ IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.8148 OF 2009
(Arising out of S.L.P.(C) No.21208/2009)

Assistant Commissioner ...Appellant(s)

Versus

M/s Indian Oil Corporation Ltd. ...Respondent(s)

O R D E R

Leave granted.

Although an important question of law arose for determination before the High Court, the High Court has disposed of the Department's Tax Revision without giving any reasons.

In the circumstances, the impugned order is set aside and the matter is remitted to the High Court for de novo consideration in accordance with law.

Civil appeal is disposed of accordingly with no order as to costs.

.....J.
(S.H. KAPADIA)

.....J.
(AFTAB ALAM)

New Delhi,
December 07, 2009.
ITEM NO.73

COURT NO.2

SECTION III

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).21208/2009

(From the judgement and order dated 27/01/2009 in STR No.492/2008 of the HIGH COURT OF RAJASTHAN AT JAIPUR)

ASSISTANT COMM. Petitioner(s)

VERSUS

M/S INDIAN OIL CORP.LTD. Respondent(s)

(With prayer for interim relief)

Date: 07/12/2009 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA
HON'BLE MR. JUSTICE AFTAB ALAM

For Petitioner(s) Mr. Garvesh Kabra, Adv.
 Mr. Jatinder Kumar Bhatia, Adv.

For Respondent(s)

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

None appears for the respondent.
Leave granted.

Civil Appeal is disposed of in terms of the
signed order. No order as to costs.

(N. ANNAPURNA)
COURT MASTER

(MADHU SAXENA)
COURT MASTER

(Signed order is placed on the file)