

**SECTION IIIA
IN THE SUPREME COURT OF INDIA
CIVIL APPEALATE JURISDICTION**

PETITION FOR SPECIAL LEAVE TO APPEAL (C) NO... CC 12277 OF 2015

WITH

INTERLOCUTORY APPLICATION NO. 1

(Application for condonation of delay in filing Special Leave Petition)

COMMISSIONER OF INCOME TAX, COIMBATORE

....PETITIONER

VERSUS

M/S EMERALD JEWELS INDUSTRY PVT. LTD.

....RESPONDENT

OFFICE REPORT

It is submitted for information of the Hon'ble Court that the Special Leave Petition above-mentioned is filed against the final order dated 12th January, 2015 of the High Court of Judicature at Madras in T.C (A) No. 535 of 2013 and is barred by time by 53 days. The Counsel for the petitioner has filed application for condonation of delay filing in Special Leave Petition.

It is further submitted for the information of the Hon'ble Court that the instant matters has been tagged with Special Leave Petition (C) No...CC 10097 of 2015 entitled "COMMISSIONER OF INCOME TAX COIMBATORE vs EXCEL COTSPIN INDIA (P) LTD." as judgment of instant matter has been relied upon by High Court in SLP CC No. 10097 of 2015.

The matter alongwith application above-mentioned is listed before the Hon'ble Court with this office report.

DATED THIS THE 6TH DAY OF JULY, 2015.

ASSISTANT REGISTRAR

Copy to:-

Mrs. Anil Katiyar, Advocate

ASSISTANT REGISTRAR