

**SECTION IIIA  
IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION  
PETITION FOR SPECIAL LEAVE TO APPEAL (C) NO...CC 2554 OF 2016  
WITH  
INTERLOCUTORY APPLICATION NO. 1  
(Application for condonation of delay in filing special Leave Petition)**

COMMISSIONER OF INCOME TAX

...PETITIONER

**VERSUS**

M/S BEST CORPORATION 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 and Judgment dated 8<sup>th</sup> July, 2015 of the High Court of Judicature at Madras in TC (A) No. 441 of 2015 and is barred by time by 99 days. The Counsel for the petitioner has filed Application for condonation of delay in filing Special Leave Petition.

It is further submitted for the information of the Hon'ble Court that Special Leave Petition No. 492 of 2016 @ S.L.P.(C)...CC No. 22199 of 2015 entitled "COMMISSIONER OF INCOME TAX vs M/S. BRT SPINNERS PVT. LTD." arising out of similar issue which was listed before the Hon'ble Court on 8<sup>th</sup> January, 2016, when the Hon'ble Court has directed to issue notice. (Copy of order dated 8<sup>th</sup> January, 2016, is enclosed herewith for reference).

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

DATED THIS THE 10TH DAY OF FEBRUARY, 2016.

**ASSISTANT REGISTRAR**

Copy to:-

Mrs. Anil Katiyar, Advocate

**ASSISTANT REGISTRAR**