ÌITEM NO.12 COURT NO.1 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)...../2012
(CC 4955/2012)
(From the judgement and order dated 15/02/2011 in ITA No.1351/2010
of The HIGH COURT OF MADRAS)

C.I.T-III COIMBATORE Petitioner(s)

VERSUS

M/S EVEREADY SPG.MILLS P.LTD. Respondent(s)

(With appln(s) for c/delay in filing SLP, c/delay in refiling SLP
and office report)

Date: 26/03/2012 This Petition was called on for hearing today.

CORAM :
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE A.K. PATNAIK
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Petitioner(s) Mr. Gaurab Banerji,ASG.
Mr. S.A. Haseeb,Adv.
Mr. F.A. Ayyubi,Adv.
Ms. Anil Katiyar,Adv.

For Respondent(s)

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

Issue notice limited to Question Nos.2 and 3 at Page No.3, which reads as under:

....2/-

"2. Whether on the facts and in the circumstances of the case the Income-Tax Appellate Tribunal was right in law in holding that, the assessee company is eligible for deduction under Section 80IA in respect of Wind Mill installed by it and if so, whether the unabsorbed depreciation of the earlier years to be reduced from profits for computing deduction under Section 80IA of the Income Tax Act, is valid? and

3. Whether on the facts and in the circumstances of the case the Income-tax Appellate Tribunal was right in law in not following the decision of

the Special Bench in the case of Gold Mine Shares & Finance P. Ltd. reported in 302 I.T.R. (AT) 208 (Ahmedabad) which is directly applicable to the facts of this case?"

Dasti service, in addition, is permitted.

Tag this petition with special leave petition arising out of S.L.P. (C) No...../2011 (CC 2299/2011).

[Alka Dudeja]
A.R.-cum-P.S.

[Madhu Saxena]
Assistant Registrar