

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (Civil) No(s).32199/2010

(From the judgement and order dated 15/07/2009 in DBITA No.200/2008 of the HIGH COURT OF RAJASTHAN AT JODHPUR)

C.I.T,UDAIPUR

Petitioner(s)

VERSUS

DHRUV CAPITAL SERVICES LTD.

Respondent(s)

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

Date: 17/01/2012 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE AFTAB ALAM
HON'BLE MR. JUSTICE ANIL R. DAVE

For Petitioner(s)

Mr. B.V. Balaram Das, Adv. (NP)

For Respondent(s)

Dr. Manish Singhvi, Adv.
Mr. R. Gopalakrishnan, Adv. (NP)

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

Dr. Manish Singhvi, Advocate is present on behalf of the respondent. No one appears for the petitioner even after waiting for some time.

The delay of 264 days in filing and 52 days in refiling the special leave petition is not explained satisfactorily.

Nevertheless, we looked into the basic facts of the case and we find that the Rajasthan High Court dismissed the appeal of the Revenue relying upon its earlier decision in the case of M/s. Shree Rajasthan Syntex Ltd. reported

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in (2009) 313 ITR 231 (RAJ). From the office report it appears that an SLP (being SLP (C) No. 8168 of 2009) filed by the Revenue against the High Court decision in M/s. Shree Rajasthan Syntex was dismissed by this Court by order dated March 30, 2009.

In one of the grounds in the special leave petition, though it is vaguely suggested that the decision in M/s. Shree Rajasthan Syntex is distinguishable on facts and has no application to this case, no such submission was advanced before the High Court.

For the aforesaid reasons, we see no reason for this Court to interfere in the matter.

The special leave petition is dismissed.

Court Master

Court Master