

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil)...../2008  
CC 14326/2008

(From the judgement and order dated 17/10/2007 in WP No.2387/2006  
of the HIGH COURT OF BOMBAY)

ASSISTANT COMM. OF INCOME TAX & ORS.

Petitioner(s)

VERSUS

M/S SIEMENS INFORMATION

Respondent(s)

(With appln(s) for c/delay in filing SLP)

Date: 17/11/2008 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA

HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

For Petitioner(s)

Mr. Parag P. Tripathi, ASG.  
Mr. Ashok K. Srivastava, Adv.  
Mr. Amey Nargolkar, Adv.  
Mr. Wasim A.Qadri, Adv.

Mr. B.V. Balaram Das, Adv.

For Respondent(s)

UPON hearing counsel the Court made the following  
ORDER

Issue notice as to why the matter should not be remitted to  
the High Court to consider the scope and effect of Explanation 2(c)(i)  
to Section 147 of the Income Tax Act, 1961.

(N. ANNAPURNA)  
COURT MASTER

(MADHU SAXENA)  
COURT MASTER