

SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil)...CC 12711/2008

(From the judgment and order dated 15/09/2007 in ITA No. 850/2006 of The HIGH COURT OF DELHI AT NEW DELHI)

C.I.T.,NEW DELHI

Petitioner(s)

VERSUS

M/S PREETI AGGARWALA

Respondent(s)

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

WITH
S.L.P.(C)...CC NO. 141 of 2009 - With appln. for c/delay in filing SLP and with office report

Date: 06/04/2009 These Petitions were called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE S.H. KAPADIA
HON'BLE MR. JUSTICE AFTAB ALAM

For Petitioner(s) Mr. V. Shekhar, Sr.Adv.
Mr. Arijit Prasad, Adv.
Mr. T.A. Khan, Adv.
Mr. B.V. Balaram Das,Adv.

For Respondent(s) Mr. Ajay Vohra, Adv.
in CC 141: Ms. Kavita Jha, Adv.
Mr. Sandeep S. Karhail, Adv.

UPON hearing counsel the Court made the following
ORDER

On the issue of penalty under Section 271(1)(c), we find that an arguable case was made out by the assessee, hence the Special Leave Petitions stand dismissed. On the interpretation of Section 271(1)(B), we express no opinion.

(S. Thapar) (Madhu Saxena)
PS to Registrar Court Master