

By consent, the matter is taken up for hearing.

In this case, by Finance Act, 2010, Section 9 of the Income Tax Act, 1961, has been amended with effect from 1st June, 1976. No doubt, Finance Act, 2010, came into force only after the impugned judgement came to be delivered. Be that as it may, since Finance Act, 2010, operates with effect from 1st June, 1976, we are required to give permission to the Department to move the High Court by way of review petition within a period of six weeks from today. We order accordingly.

The special leave petition is, accordingly, disposed of.

S.L.P. (C) Nos.25295 of 2009, 25411 of 2009, 25436 of 2009, 26061 of 2009 and 26477 of 2009:

The special leave petitions shall stand over for two weeks.

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

[Madhu Saxena]
Assistant Registrar