

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) No(s).23743/2011

(From the judgement and order dated 14/07/2011 in WP No.730/2009 of The HIGH COURT OF BOMBAY)

ADITYA BIRLA NOVU LTD. Petitioner(s)

VERSUS

DY. DIRECTOR OF INCOME TAX & ANR. Respondent(s)

(With appln.(s) for directions, permission to file Volumes-II and III and office report)

With S.L.P. (C) No.23077 of 2011
(With appln(s) for taking on record the rejoinder to the affidavit in-reply of Respondent No.1 and prayer for interim relief)

Date: 21/11/2011 These Petitions were 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. Gopal Subramaniam,Sr.Adv.
In SLP 23743/2011: Mr. Sameer Parekh,Adv.
Mr. Sumit Goel,Adv.
Mr. Davansh,Adv.
Mr. Sarabjot Walia,Adv.
Mr. Suman Yadav,Adv.
for M/s. Parekh & Co.,Advs.

In SLP 23077/2011: Ms. Mamta Tiwari,Adv.
Ms. Swati Sinha,Adv.
for M/s. Fox Mandal and Co.,Advs.

For Respondent(s) Mr. Mohan Parasaran,ASG.
Mr. Arijit Prasad,Adv.
Mr. D.L. Chidanand,Adv.
Mr. B.V. Balaram Das,Adv.

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

Vide Order dated 14th November, 2011, we allowed the Department to proceed with the assessment proceedings against the principal assessee, i.e., New Cingular Wireless Services Inc. [NCWS Inc.]. By the said Order, it was clarified that the Assessing Officer may pass Assessment Order in accordance with law. However, we directed that the same shall not be enforced without the permission of this Court.

On that date, we enquired whether Aditya Birla Nuvo Limited [ABNL], to whom notice has been given as representative assessee, would like to take part in the assessment proceedings, subject to

their depositing the withholding tax. Time was
taken. Today, when the matter reached hearing,
learned counsel appearing on behalf of ABNL
[petitioner] stated that, without prejudice to the
rights and contentions, they would prefer to
participate in the pending assessment proceedings.

In the circumstances, we direct the
Assessing Officer to complete assessment
proceedings in accordance with law. However, the
Assessment Order would not be enforced without
further orders from this Court.

These special leave petitions and S.L.P.
(C) No.25981 of 2011 shall stand over for four
weeks.

[T.I. Rajput]
A.R.-cum-P.S.

[Madhu Saxena]
Assistant Registrar