

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).25981/2011

(From the judgement and order dated 14/07/2011 in WP No.38/2010 of The HIGH COURT OF BOMBAY)

TATA INDUSTRIES LTD.

Petitioner(s)

VERSUS

DY.DIR.OF I.T(INTERNATIONAL TXN)& ORS.

Respondent(s)

(With appln(s) for modification of Court's order, permission to file additional documents, prayer for interim relief 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, prayer for interim relief and office report)

S.L.P. (C) No.23743 of 2011

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

Date: 14/11/2011 These Petitions were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Petitioner(s)
In SLP 25981/2011:

Mr. Harish N. Salve, Sr. Adv.
Mr. Kamaldeep Dyal, Adv.
Mr. Rajesh Satpalkar, Adv.
Mr. Saswat Patnaik, adv.
Mr. Shiv Kumar Suri, Adv.

In SLP 23077/2011:

Mr. Aspi Chinoy, Sr. Adv.
Mr. Percy Pardiwalla, Sr. Adv.
Mr. K.V. Vishwanathan, Sr. Adv.
Mr. Jayant Mehta, Adv.
Ms. Mamta Tiwari, Adv.
Ms. Swati Sinha, Adv.
for M/s. Fox Mandal and Co., Advs.

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In SLP 23743/2011:

Mr. Gopal Subramaniam, Sr. Adv.
Mr. Sameer Parekh, Adv.
Mr. Sumit Goel, Adv.
Mr. Rajat Nair, Adv.
Mr. Suman Yadav, Adv.
for M/s. Parekh & Co., Advs.

For Respondent(s)

Mr. Mohan Parasaran, ASG.
Mr. D.L. Chidananda, Adv.
Mr. Arijit Prasad, Adv.
Mr. B.V. Balaram Das, Adv.

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

In continuation of our Order dated 14th

October, 2011, we permit the Department to proceed with the assessment proceedings against the principal assessee, i.e., New Cingular Wireless Services Inc. [NCWS Inc.] The Assessment Order will be passed without prejudice to the rights and contentions of the parties. However, if any adverse order is passed against the principal assessee, the same shall not operate until further orders. In this case, Tata Industries Limited [TIL] has paid the TDS amount under protest. However, the same is not the case with Aditya Birla Nuvo Limited [ABNL]. As far as the amount of withholding of tax to be deposited by ABNL is concerned, the matter shall stand adjourned by one week.

I.A. No.4 seeking modification of Order dated 14th October, 2011, is disposed of.

S.L.P. (C) No.23743 of 2011 and S.L.P. (C) No.23077 of 2011 shall stand over for one week.

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

[Madhu Saxena]
Assistant Registrar