

ITEM NO.5

COURT NO.4

SECTION IIIA

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 (C) No(s). 100/2012

(Arising out of impugned final judgment and order dated 21/01/2011 in DBITA No. 43/2010 passed by the High Court Of Rajasthan At Jodhpur)

COMMR.OF INCOME TAX, CENTRAL

Petitioner(s)

VERSUS

TPD FINANCE LTD.

Respondent(s)

WITH

SLP(C) No. 101/2012
(With Office Report)

Date : 30/03/2015 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J. CHELAMESWAR

HON'BLE MR. JUSTICE R.K. AGRAWAL

For Petitioner(s) Mr. N.K. Kaul, ASG
Mr. Rupesh Kumar, Adv.
Mr. Samar Kachwa, Adv.
Ms. Chanan Parwani, Adv.
Ms. Anil Katiyar, Adv.
Mr. B. V. Balaram Das, Adv.

For Respondent(s) Mr. M.P. Devanath, Adv.
Mr. Vivek Sharma, Adv.
Mr. Ambarish Pandey, Adv.

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

It may be mentioned that the impugned order of the High Court is an order confirming the appellate order of the Income Tax Appellate Tribunal by which the Income Tax Tribunal remanded the matter to the Assessment Officer on the ground that the assessee was not properly served with notice before the assessment was made.

During the pendency of these special leave petitions, it appears fresh orders of assessment came to be passed by the Income Tax authorities as there was no interim order during the pendency of these special leave petitions. Therefore, the question raised in these special leave petitions relating to the service on the assessee is purely academic. We, therefore, dismiss the special leave petitions leaving the question of law open.

(DEEPAK MANSUKHANI)
COURT MASTER

(INDU BALA KAPUR)
COURT MASTER