

S U P R E M E C O U R T O F
R E C O R D O F P R O C E E D I N G S

I N D I A

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

Signature Not Verified

Digitally signed by

Deepak Mansukhani

Tribunal remanded the matter to the Assessment Officer on

the ground that the assessee was not properly served with

Date: 2015.03.30

18:20:57 IST

Reason:

notice before the assessment was made.

-2-

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