

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

I.A. Nos.2 in
Petition(s) for Special Leave to Appeal (Civil) No(s).26084/2010

(From the judgment and order dated 05/01/2010 in ITA No.37/2006
of THE HIGH COURT OF HIMACHAL PRADESH)

M/S. TEKNIKA COMPONENTS TH:PARTNER

Petitioner(s)

VERSUS

C.I.T., SHIMLA

Respondent(s)

(For stay)

Date: 05/01/2011 This Matter was mentioned today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE K.S. PANICKER RADHAKRISHNAN
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Petitioner(s)	Mr. V. Giri, Sr. Adv. Mr. A.V. Palli, Adv. Mr. Mohammed Sadique T.A., Adv. Ms. Rekha Palli, Adv.
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For Respondent(s)	Mr. R.P. Bhatt, Sr. Adv. Mr. Gaurav Dhingra, Adv. Mr. Rahul Kaushik, Adv. Mr. B.V. Balaram Das, Adv.
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UPON hearing counsel the Court made the following
O R D E R

Taken on Board.

Learned counsel for the Department appears
on notice. He seeks time to file counter
affidavit.

....2/-

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We are of the view that instead of filing
the counter, the Department should be permitted to
complete reassessment proceedings, as ordered by
the High Court. It is made clear that the Officer
will decide the reassessment proceedings
uninfluenced by any observations made in the
impugned judgment by the High Court and the
Commissioner of Income Tax on the merits of the
case. For example, whether deductions claimed were
in accordance with the provisions of the Act.
However, it is made clear that pending further
orders, the Department will not implement the
reassessment order.

The special leave petition shall stand over
for eight weeks.

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

[Madhu Saxena]
Assistant Registrar