

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).30868/2009

(From the judgement and order dated 02/12/2008 in ITA No. 1174/2008
of The HIGH COURT OF BOMBAY)

C.I.T.MUMBAI

Petitioner(s)

VERSUS

PANKAJ N.MEHTA

Respondent(s)

(With office report)

Date: 10/01/2011 This Petition was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE K.S. PANICKER RADHAKRISHNAN
HON'BLE MR. JUSTICE SWATANTER KUMARFor Petitioner(s) Mr. H.P. Raval, ASG
Mr. Rahul Kaushik, Adv.
Mr. Mihir Chatterjee, Adv.
Mr. B.V. Balaram Das, Adv.For Respondent(s) Mr. Pravin H. Parekh, Sr. Adv.
Mr. Shashank Kunwar, Adv.
Mr. Sameer Parekh, Adv.
Ms. Soumi Guha Thakurta, Adv.
Mr. Vishal Prasad, Adv.
M/S. Parekh & Co., Adv.UPON hearing counsel the Court made the following
O R D E R

Leave granted.

The civil appeal is disposed of in terms of
the signed order.[Kanchan Jain]
Assistant Registrar[Madhu Saxena]
Assistant RegistrarSigned order is placed on the file.
IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTIONCIVIL APPEAL NO. 262 OF 2011
(Arising out of S.L.P. (C) No. 30868 of 2009)Commissioner of Income
Tax, Mumbai

...Appellant(s)

Versus

O R D E R

Leave granted.

Having heard learned counsel on both sides, we are of the view that the matter needs detailed consideration by the High Court. In this connection, High Court is also requested to consider the judgments of this Court in Commissioner of Income Tax v. Anjum M.H. Ghaswala and Ors. (2001) 252 ITR 1 and Brij Lal and Ors. v. Commissioner of Income Tax (2010) 328 ITR 477. Accordingly, the impugned order is set aside

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and matter stands remitted to the High Court for de-novo consideration in accordance with law.

Accordingly, the civil appeal stands allowed.

.....CJI.
[S.H. KAPADIA]

.....J.
[K.S. PANICKER RADHAKRISHNAN]

.....J.
[SWATANTER KUMAR]

New Delhi,
January 10, 2011.