

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 9097 OF 2012

UNION OF INDIA & ANR.

APPELLANT(S)

VERSUS

MS. MADHUSHREE GUPTA

RESPONDENT(S)

O R D E R

Learned counsel for the respondent submitted that the Delhi High Court had upheld the Constitutional validity of Section 271 (1B) of the Income Tax Act, 1961 and had issued certain other directions. Being aggrieved by the said order, the Union of India and the Department have preferred this appeal. However, as far as the respondent/Assessee is concerned, by Order dated 28.10.2009, the Delhi High Court had remanded the matter to the Income Tax Appellate Tribunal (ITAT) for fresh consideration in light of the judgment, which is impugned in this appeal. On remand, the ITAT, Delhi Bench-B, New Delhi granted relief to the respondent/Assessee by allowing her appeal. The said order was challenged by the Revenue in ITA No.47/2013 before the Delhi High Court. The Division Bench of the Delhi High Court, however, dismissed the appeal. Hence, learned counsel for the respondent submitted that as far as the respondent/Assessee is concerned, the appeal filed by the appellants herein has been rendered infructuous and, therefore, an appropriate order may be made in this appeal.

Contd..

Learned senior counsel appearing for the appellant(s)/Union of India and Anr. did not contradict the aforesaid facts submitted by learned counsel for the respondent. He, however, submitted that questions of law, which arise in this appeal may be left open, to be agitated in other appropriate case.

Having regard to the submissions of learned counsel for the respective parties, we dismiss this appeal insofar as only the present respondent/Assessee is concerned in view of the aforesaid developments. However, the questions of law, which arise in this appeal are left open, to be agitated by the appellants in any other appropriate case. Ordered accordingly.

Pending application(s) shall stand disposed of.

.....J.
[B.V. NAGARATHNA]

.....J.
[UJJAL BHUYAN]

NEW DELHI
SEPTEMBER 14, 2023

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

Civil Appeal No(s). 9097/2012

UNION OF INDIA & ANR.

Appellant(s)

VERSUS

MS. MADHUSHREE GUPTA

Respondent(s)

WITH

C.A. No. 9099/2012 (XIV-A)

Date : 14-09-2023 This appeal was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA

HON'BLE MR. JUSTICE UJJAL BHUYAN

For Appellant(s) Mr. Balbir Singh, A.S.G.
Mr. Arijit Prasad, Sr. Adv.
Mr. Vijay Nand Tripathi, Adv.
Ms. Ankita Anilkumar Singh, Adv.
Mr. Deepak Kumar, Adv.
Mr. Raj Bahadur Yadav, AOR
Mr. Prahlad Singh, Adv.
Mrs. Alka Agarwal, Adv.
Mr. Santosh Kumar, Adv.
Mr. Shyam Gopal, Adv.
Mr. Rupesh Kumar, Adv.

For Respondent(s) Mr. V. N. Raghupathy, AOR
Mr. Md. Apzal Ansari, Adv.
Mr. Manendra Pal Gupta, Adv.

Ms. Mahua Kalra, AOR

UPON hearing the counsel the Court made the following

O R D E R

Civil Appeal No. 9097/2012

The appeal is dismissed in terms of the signed order.

Pending application(s) shall stand disposed of.

Civil Appeal No. 9099/2012

At request, list after three weeks.

(NEETU SACHDEVA)
ASTT. REGISTRAR-cum-PS

(MALEKAR NAGARAJ)
COURT MASTER (NSH)

(signed order is placed on the file)