

**SECTION III-A
IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
PETITION FOR SPECIAL LEAVE TO APPEAL (C) NO..CC 2946 OF 2017**

**WITH
INTERLOCUTORY APPLICATION NO. 1**

(Application for condonation of delay in filing Special Leave Petition.)

COMMISSIONER OF INCOME TAX

...PETITIONER

VERSUS

GUJARAT INDUSTRIAL INVESTMENT CORPORATION LIMITED

...RESPONDENT

OFFICE REPORT

It is submitted for information of the Hon'ble Court that the Special Leave Petition above-mentioned is filed against the Judgment and Final Order dated 27th June, 2016 of the High Court of Gujarat at Ahmedabad in TA No. 121 of 2009 and is barred by time by 110 days. The Counsel for the petitioner has filed Application for condonation of delay in filing Special Leave Petition.

It is also submitted for information of the Hon'ble Court that Civil Appeal No. 5813 of 2012 @ SLP(C) No. 19538 of 2012 entitled "C.I.T NEW DELHI vs VISISITH CHAY VYAPAR LTD." arising out of similar issue which was listed before the Hon'ble Court on 6th August, 2012 when the Hon'ble Court has granted leave. (Copy of the Order dated 6th August, 2012 is enclosed herewith for reference.)

It is also submitted for information of the Hon'ble Court regarding Order dated 17th September, 2009, 30th March, 2005 and 13th November, 2003 that Hon'ble High Court, CIT (A) and ITAT Ahmedabad decided number of matters by common order and the same have been filed as Annexure 3 and 4 respectively and above order have been discussed in the impugned order as well as in other documents. Hence required orders are not filed at present. Copy of letter dated 30th January, 2017 is annexed at Page No. 181 of Paperbooks.

The matter alongwith application above mentioned is listed before the Hon'ble Court with this office report.

DATED THIS THE 6TH DAY OF FEBRUARY, 2017

ASSISTANT REGISTRAR

COPY TO:

Ms. Anil Katiyar, Advocate

ASSISTANT REGISTRAR