

SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil)...../2008
CC 13357/2008

(From the judgement and order dated 11/10/2007 in TA No.20/2007
of the HIGH COURT OF GUJARAT AT AHMEDABAD)

COMMR.OF I.T.AHMEDABAD

Petitioner(s)

VERSUS

PARLE SALES & SERVICES P.LTD.

Respondent(s)

(With appln(s) for c/delay in filing SLP)

Date: 29/09/2008 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA
HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

For Petitioner(s) Mr. G.E. Vahanvati, S.G.
 Mr. K. Radhakrishnan, Sr.Adv.
 Mr. Chinmoy Pradip Sharma, Adv.
 Mr. Gaurav Dhingra, Adv.
 Mr. B.V. Balaram Das,Adv.

For Respondent(s)

UPON hearing counsel the Court made the following
ORDER

In our view, the following question of law arises for
determination:

"Whether payment made by the assessee to its
parent company would come under Rule 6DD(j) so as not to
attract the mischief under Section 40A(3)?"

Issue notice.

(N. ANNAPURNA)
COURT MASTER COURT MASTER

(MADHU SAXENA)