

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). 2700/2010

THE COMMISSIONER OF INCOME TAX-3, MUMBAI

APPELLANT(S)

VERSUS

M/S DHYAN INVESTMENT AND TRADING COMPANY LTD.

RESPONDENT(S)

O R D E R

In this appeal the tax effect is less than Rs. 1 crore and it also appears that it does not come under any exception provided in Para 10 of the Circular dated 11.07.2018 as amended by Circular dated 20.08.2018.

This appeal is, accordingly, dismissed. However, it will be open to the Income-Tax Department to seek revival if the Department finds that the case is covered under any exception of the said Circular.

.....J.
[A.K. SIKRI]

.....J.
[ASHOK BHUSHAN]

NEW DELHI;
SEPTEMBER 18, 2018.

ITEM NO.21

COURT NO.5

SECTION IX

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). 2700/2010

THE COMMISSIONER OF INCOME TAX3

Appellant(s)

VERSUS

M/S DHYAN INVESTMENT AND TRADING COMPANY LTD

Respondent(s)

Date : 18-09-2018 This appeal was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE ASHOK BHUSHAN

For Appellant(s) Mr. Vikramjit Banerjee, ASG
Mr. Arijit Prasad, Adv.
Mr. Shubhendu Anand, Adv.
Mr. Siddhartha Sinha, Adv.
Mr. Abhishek, Adv.
Mrs. Anil Katiyar, AOR

For Respondent(s) Mr. K. R. Sasiprabhu, AOR
Mr. Somiran Sharma, Adv.
Mr. Vishnu Sharma, Adv.

UPON hearing the counsel the Court made the following
O R D E R

The appeal is dismissed in terms of the signed order.

Pending application(s), if any, stands disposed of
accordingly.

(ASHWANI THAKUR)
COURT MASTER (SH)

(RAJINDER KAUR)
COURT MASTER

(Signed order is placed on the file)