

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

Petition(s) for Special Leave to Appeal (Civil)....CC 14 8 7 5 / 2 0 0 8

(From the judgment and order dated 19 / 0 2 / 2 0 0 8 in ITA No. 1 0 0 / 2 0 0 8 of The HIGH COUR T OF DE L H I AT NE W DE L H I)

COMM R .O F INCOM E TAX, D E L H I Petitioner(s)

VER SUS

M/S VI R G O MA R K E T I N G P. L T D . Respondent(s)

(With I.A.No. 1 - appln(s) for c/delay in filing SL P)

Date: 17 / 1 1 / 2 0 0 8 This Petition was called on for hearing today.

CORAM :

HON' B L E MR. JUS T I C E S.H. KA P A D I A
HON' B L E MR. JUS T I C E B. SUD E R S H A N R E D D Y

For Petitioner(s) Mr. P a r ag Tripathi, ASG.
Mr. Harish Chandr a, Sr.Adv.
Ms. Aruna Gupta, Adv.
Mr. Kun al Bahri, Adv.
Mr. B.V. Bal a r a m Das,Adv.

For Respondent(s)

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

In this case when the Tribunal and the High Court decided the matter in favour of the assessee, Section 2 7 1(1 B) was not there in the Income Tax Act. It has been introduced by Fina nce Act, 20 0 8 , w.e.f. 1 st April, 1 9 8 9 . In the circumstances, it would be open to the Department to move the Tribunal by way of clarification as to the effect of the said amend ment. The Department shall move the Tribun al within two weeks.

Stand over for eight weeks.

(S. Thapar) (Madhu Saxena)
P S to Registra r Court Master