

SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil)...../2008
[CC 17240/2008]

(From the judgement and order dated 24/11/2007 in ITA No.23/2002 of
The HIGH COURT OF KARNATAKA AT BANGALORE)

C.I.T., BANGALORE

Petitioner(s)

VERSUS

M/S.UNITED BREWERIES LTD.

Respondent(s)

[With I.A.No.1 - appln(s). for c/delay in filing SLP and office report]

WITH

S.L.P.(C)...../2008 [CC NO.17271 of 2008]

[With I.A.No.1 - appln(s). for c/delay in filing SLP and office report]

Date: 07/01/2009 These Petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.B. SINHA

HON'BLE DR. JUSTICE MUKUNDAKAM SHARMA

For Petitioner(s) Mr. Mohan Parasaran, ASG

Mr. Harish Chandra, Sr. Adv.

Mr. Kul Bharat, Adv. for

Mr. B.V. Balaram Das, Adv.

For Respondent(s)

Mr. Guru Krishna Kumar, Adv.

Mrs. Sri Kala Gurukrishna Kumar, Adv.

UPON hearing counsel the Court made the following
ORDER

Delay condoned.

Issue notice confined to Question No.(iii) only which reads as
under :

"Whether the Tribunal was right in deleting the additions
pertaining to the accretion to bottle deposits without noting the
provisions of Section 68 of the Act and the fact that the
Respondent Company had not discharged its onus in proving the
genuineness of such deposits?"

SLP(C)No...../2008 [CC 17240] (contd.)

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Mr. S. Guru Krishna Kumar, Adv. accepts notice on behalf of the
respondent.

So far as Question No.(i) is concerned, it appears that in Special
Leave Petition No...../2009 [CC 17240/08], the High Court committed a
mistake in not directing the matter to be remanded to the Tribunal. This
position becomes clear as in the Special Leave Petition No...../2009 [CC
17271/08], such a direction has been made. As agreed to by Mr. S. Guru
Krishna Kumar, the learned counsel appearing for the assessee, we direct
that so far as Question No.(i) is concerned, the matter should be considered
afresh by the Tribunal. Ordered accordingly.

(Subhash Chander)
A.R.-cum-P.S.

(Pushap Lata Bhardwaj)
Court Master