

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) No(s).2 4 6 5 7 - 2 4 6 5 8 / 2 0 0 8

(From the judgment and order dated 10 / 0 3 / 2 0 0 8 in ITA No. 2 3 0 / 2 0 0 2 & ITA No. 2 6 9 / 2 0 0 2 of The HIGH COUR T OF K E R A L A AT E R N A K U L A M)

M/S.MUT HOO T L E A S I N G & F I N A N C E LT D.

Petitioner(s)

VER SUS

C.I.T.

Respondent(s)

(With prayer for interim relief)

W I T H

S.L. P .(C)...CC NO. 1 4 2 6 8 of 2 0 0 8 - With appln. for c/delay in filing
SL P and with office report
S.L. P .(C)...CC NO. 1 4 2 7 0 of 2 0 0 8 - With appln. for c/delay in filing
SL P and with office report

Date: 24 / 1 0 / 2 0 0 8 These Petitions were 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. S. Ganesh, Sr.Adv.

Mr. Fazlin Anam, Adv.

Mr. E.M.S. Anam,Adv.

Mr. M.L. Verma, Sr.Adv.

Mr. V.K. Mong, Adv.

Mr. Ritin Rai, Adv.

Mr. Swetaketu Mishra, Adv.

For Respondent(s)

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

Delay condoned.

Issue notice.

The question in these cases is whether "Fin a nce Charges" payable
under hire- purchase agreement is liable to tax under Interest Tax Act?
-2-

It is the case of the petitioners herein that the matters stand covered by
the judgment of this Court in the case of C.I.T ., Ne w Del h i Vs. M/ s G.E.

Ca p i t a l S e r v i c e s I n d i a dated 16 th
May, 2 0 0 8 .

(S. Thapar)
P S to Registra r

(Madhu Saxena)
Court Master