

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil)...../2010
(CC 15743/2010)
(From the judgement and order dated 09/07/2009 in ITA No.4127/2008
of The HIGH COURT OF BOMBAY)

THE COMMNR. OF INCOME TAX-2 Petitioner(s)

VERSUS

M/S. TATA POWER CO.LTD. Respondent(s)
(With appln(s) for c/delay in filing SLP and office report)

With S.L.P. (C) No...../2011 (CC 450/2011)
(With appln(s) for c/delay in filing SLP and office report)

Date: 08/04/2011 These Petitions were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE K.S. PANICKER RADHAKRISHNAN
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Petitioner(s) Mr. Gaurab Banerji,ASG.
Mr. R.P. Bhatt,Sr.Adv.
Mr. H.R. Rao,Adv.
Mr. F.A. Ayyubi,Adv.
Mr. B.V. Balaram Das,Adv.

For Respondent(s) Mr. Amar Dave,Adv.
Mr. R.N. Karanjawala,Adv.
Ms. Manik Karanjawala,Adv.
Ms. Nandini Gore,Adv.
Ms. Ashlesha Srivastava,Adv.
for M/s. M. Karanjawala and Co.,Adv.

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

S.L.P. (C) No. CC 15743/2010:

Place this petition separately.

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S.L.P. (C) No. CC 450/2011:

With regard to the steps taken by the Department to put it's house in order and keeping in mind substantial question(s) of law involved, including the financial stakes, we hereby pass the following order:

Delay condoned.

After passing of the impugned order, the Parliament has amended the law vide Finance Act No.14 of 2010. In the circumstances, impugned order is set aside and the matter is remitted to the High Court to consider the question of condonation of delay in the light of the amended law. We make it clear that the Department will

take out Notice of Motion within eight weeks from today and will satisfy the High Court that there is sufficient cause for condonation of delay.

It is,

however, made clear that if the Department fails to take out Notice of Motion within eight weeks from today, then the matter will not be considered by the High Court.

Subject to above, the special leave petition is disposed of.

[T.I. Rajput]
A.R.-cum-P.S.

[Madhu Saxena]
Assistant Registrar