

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 3461 OF 2010

COMMISSIONER OF INCOME-TAX, DELHI ... APPELLANT (s)

Versus

M/S. DCM SHRIRAM CONSOLIDATED LTD. ... RESPONDENT (s)

WITH

CIVIL APPEAL NO. 3463 OF 2010

COMMISSIONER OF INCOME-TAX-IV, DELHI ... APPELLANT (s)

Versus

M/S. DCM SHRIRAM CONSOLIDATED LTD. ... RESPONDENT (s)

WITH

CIVIL APPEAL NO. 3465 OF 2010

COMMISSIONER OF INCOME-TAX, DELHI ... APPELLANT (s)

Versus

M/S. DCM SHRIRAM CONSOLIDATED LTD. ... RESPONDENT (s)

WITH

CIVIL APPEAL NO. 3466 OF 2010

COMMISSIONER OF INCOME-TAX ... APPELLANT (s)

Versus

M/S. DCM SHRIRAM CONSOLIDATED LTD. ... RESPONDENT (s)

WITH
CIVIL APPEAL NO. 8909 OF 2012

COMMISSIONER OF INCOME-TAX, DELHI ... APPELLANT(s)

Versus

M/S. DCM SHRIRAM CONSOLIDATED LTD. ... RESPONDENT(s)

WITH
CIVIL APPEAL NO. 8969 OF 2014
[ARISING OUT OF S.L.P. (C) NO. 31206 OF 2011]

COMMISSIONER OF INCOME-TAX ... APPELLANT(s)

Versus

M/S. DCM SHRIRAM CONSOLIDATED LTD. ... RESPONDENT(s)

WITH
CIVIL APPEAL NO. 8970 OF 2014
[ARISING OUT OF S.L.P. (C) NO. 19006 OF 2012]

COMMISSIONER OF INCOME-TAX, NEW DELHI ... APPELLANT(s)

Versus

M/S. DCM SHRIRAM CONSOLIDATED LTD. ... RESPONDENT(s)

O R D E R

Delay condoned.

2. Leave granted in S.L.P. (C) Nos. 31206 of 2011 and 19006 of 2012.

3. We have heard Mr. V. Shekhar, learned senior counsel for the revenue and Mr. V.P. Gupta, learned counsel for the assessee.

4. The High Court in the impugned order has relied upon the decision of six-Judge Bench of this Court in *Tata Iron & Steel Company Limited and others vs. State of Bihar*¹. The proposition of law propounded in *TISCO*¹ has rightly been applied by the High Court in the facts and circumstances of the case. The view taken by the High Court, therefore, is in conformity with the law laid down in *TISCO*¹. No interference is called for.

5. Civil Appeals are, accordingly, dismissed with no order as to costs.

.....CJI.
(R.M. LODHA)

.....J.
(KURIAN JOSEPH)

NEW DELHI;
SEPTEMBER 10, 2014

.....J.
(ROHINTON FALI NARIMAN)

¹ (1963) 48 ITR 123

ITEM NO.108

COURT NO.1

SECTION IIIA

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). 3461/2010

C.I.T, DELHI

Appellant(s)

VERSUS

M/S DCM SHRIRAM CONSOLIDATED LTD.

Respondent(s)

WITH

C.A. No. 3463/2010

(With Office Report), C.A. No. 3465/2010 (With Office Report)

C.A. No. 3466/2010 (With Office Report)

SLP(C) No. 31206/2011 (With Office Report)

SLP(C) No. 19006/2012 (With Office Report)

C.A. No. 8909/2012 (With Office Report)

Date : 10/09/2014 These appeals/petitions were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE KURIAN JOSEPH

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s) Mr. V. Shekhar, Sr. Adv.
Mr. D.L. Chidanand, Adv.
Mr. Vikas Malhotra, Adv. for
Ms. Anil Katiyar, Adv.

For Respondent(s) Mr. V.P. Gupta, Adv.
Mr. Jagdish Kumar Chawla, Adv.

Mr. Sudeep Dey, Adv.
Mr. Prem Prakash, Adv.
Mr. Naveen Kumar, Adv.

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

Leave granted in special leave petitions.
Civil Appeals are dismissed in terms of signed order
with no order as to costs.

(PARDEEP KUMAR)

AR-cum-PS

(RENU DIWAN)

COURT MASTER

[SIGNED ORDER IS PLACED ON THE FILE]