

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) No(s).28480/2010

(From the judgement and order dated 01/07/2009 in ITA No.2502/2008 of The HIGH COURT OF BOMBAY)

C.I.T. Petitioner(s)

VERSUS

M/S. CENTURY TEXTILES & INDS. LTD. Respondent(s)

(With appln(s) for c/delay in filing SLP, prayer for interim relief and office report)

Date: 31/10/2011 This Petition was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE A.K. PATNAIK
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Petitioner(s) Mr. Vivek K. Tankha,ASG.
Mr. Rahul Kaushik,Adv.
Ms. Rajni Ohri Lal,Adv.
Mr. B.V. Balaram Das,Adv.

For Respondent(s) Mr. Syed Shahid Hussain Rizvi,Adv.

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

Heard learned counsel on both sides.

Delay condoned.

Leave granted.

The civil appeal is allowed.

No order as to costs.

[T.I. Rajput] [Madhu Saxena]
A.R.-cum-P.S. Assistant Registrar

[Signed order is placed on the file]
IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.8967 OF 2011
(Arising out of S.L.P. (C) No.28480 of 2010)

Commissioner of Income Tax ...Appellant(s)

Versus

M/s. Century Textiles and Industries Ltd. ...Respondent(s)

O R D E R

Heard learned counsel on both sides.

Delay condoned.

Leave granted.

In the impugned order, the High Court has dismissed the appeal under Section 260A of the Income Tax Act, 1961, ['Act', for short] on the ground that no Notice of Motion had been taken out by the Department for condonation of delay in filing the appeal. For the reasons explained in this civil appeal, we condone the delay in filing the appeal under Section 260A of the Act. Accordingly, the impugned order is set aside and the matter is remitted to the High Court for de novo consideration in accordance with law.

The civil appeal is, accordingly, allowed.

No order as to costs.

.....CJI.
[S.H. KAPADIA]

.....J.
[A.K. PATNAIK]

.....J.
[SWATANTER KUMAR]

New Delhi,
October 31, 2011.

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