

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)...../2012
(CC 3274/2012)
(From the judgement and order dated 12/01/2011 in ITA No.433/2009
of The HIGH COURT OF KARNATAKA AT BANGALORE)

C.I.T BANGALORE & ANR.

Petitioner(s)

VERSUS

M/S INTEL TECH INDIA P.LTD.

Respondent(s)

(With appln(s) for c/delay in filing SLP and c/delay in refiling
SLP)

Date: 16/03/2012 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. Goolam E. Vahanvati,AG.
Mr. Arijit Prasad,Adv.
Mr. Rohit Sharma,Adv.
Ms. Anil Katiyar,Adv.
for Mr. B.V. Balaram Das,Adv.

For Respondent(s)

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

Delay condoned.

In the present case, while disposing of the
Income Tax Appeal, the High Court has observed as
follows:

".....In that view of the matter, the
Tribunal was justified in holding that
on payment of tax due by the payee, the
liability of the payer under Section
201(1) ceases, he ceases to be an
'assessee in default'....."

...2/-

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We make it clear that the view of the High
Court, to the extent of its observation that on
payment of tax dues by the payee, the liability of
the payer under Section 201(1) of the Income Tax
Act ceases, is correct. However, the further
underlined observation that he ceases to be an
'assessee in default' consequent thereon, is not
correct.

Hence, issue notice.

[Alka Dudeja]
A.R.-cum-P.S.

[Madhu Saxena]
Assistant Registrar