

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION  
CIVIL APPEAL NO.(S). 1924 OF 2015  
(Arising out of SLP(C)No.20379 of 2013)

M/S ROOPKALA EXPORTS CORP.(INDIA)

Appellant(s)

VERSUS

ASST.COMMR.OF I.T MUMBAI

Respondent(s)

O R D E R

Leave granted.

Learned counsel for the parties agree that in terms of the judgment passed by this Court on 8th February, 2012 in Topman Exports v. Commissioner of Income-Tax, Mumbai-(2012) 3 SCC 593, the order passed by the High Court may have to be set aside and the matter remitted back to the assessing officer for a fresh disposal in accordance with law.

In that view, we allow this appeal, set aside the order passed by the High Court and dispose of this appeal in terms of the judgment referred to above.

No costs.

.....J  
(T.S. THAKUR)

.....J  
(ADARSH KUMAR GOEL)

NEW DELHI  
Signature Not Verified

DATED 16th February, 2015.  
Digitally signed by  
Mahabir Singh  
Date: 2015.02.19  
16:32:12 IST  
Reason:

ITEM NO.36

COURT NO.2

SECTION IIIA

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 (C) No(s). 20379/2012

(Arising out of impugned final judgment and order dated 04/07/2011 in ITA No. 517/2011 passed by the High Court Of Bombay)

M/S ROOPKALA EXPORTS CORP.(INDIA)

Petitioner(s)

VERSUS

(with office report)

Date : 16/02/2015 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE T.S. THAKUR  
HON'BLE MR. JUSTICE ADARSH KUMAR GOEL

For Petitioner(s) Ms. S. Yamunah Nachiar,Adv.  
Mr. S. Ravi Shankar,Adv.

For Respondent(s) Ms. Pinky Anand,ASG  
Ms. Rashmi Malhotra,Adv.  
Ms. Rekha Pandey,Adv.  
Mrs. Anil Katiyar,Adv.

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

Leave granted.

Learned counsel for the parties agree that in terms of the judgment passed by this Court on 8th February, 2012 in Topman Exports v. Commissioner of Income-Tax, Mumbai-(2012) 3 SCC 593, the order passed by the High Court may have to be set aside and the matter remitted back to the assessing officer for a fresh disposal in accordance with law.

In that view, we allow this appeal, set aside the order passed by the High Court and dispose of this appeal in terms of the judgment referred to above.

No costs.

(MAHABIR SINGH)  
COURT MASTER

(VEENA KHERA)  
COURT MASTER

(Signed order is placed on the file)