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ITEM NO.26

COURT NO.1

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) Nos.30553-30554/2011

(From the judgement and order dated 19/11/2010 in ITA No.367/2004
and ITA No.296/2006 of The HIGH COURT OF DELHI AT N. DELHI)

C.I.T DELHI-IV

Petitioner(s)

VERSUS

M/S DEVSONS LOGISTICS P.LTD.

Respondent(s)

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

Date: 10/09/2012 These Petitions were called on for hearing today.

CORAM :

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

For Petitioner(s) Mr. Gaurab Banerji,ASG.

Mr. T.M. Singh,Adv.
Mr. F.A. Ayyubi,Adv.
Ms. Anil Katiyar,Adv.
for Mr. B.V. Balaram Das,Adv.

For Respondent(s) Mr. Shyam Divan,Sr.Adv.

Mr. O.S. Bajpai,Sr.Adv.
Mr. S. Bajpai,Adv.
Mr. A. Raghunath,Adv.

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

Learned counsel on both sides agree that the issue of
penalty needs to be closed. However, on merits, we want the
assessee to file additional documents disclosing the contract, if
any, between the assessee and respective sub-contractors. The
assessee shall also produce Log Books on the basis

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of which it has claimed deduction under Section 37 of the Income
Tax Act, 1961. The Court wants to know the amount incurred by the
assessee by way of payment to sub-contractors so that it can claim
deduction under Section 37 of the Income Tax Act, 1961, which fact
needs to be proved by the assessee.

The special leave petitions shall stand over for three
weeks.

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

[Indu Satija]
Court Master