

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)...../2009
(CC 17311/2009)
(From the judgement and order dated 06/04/2009 in ITA No.1220/2007
of The HIGH COURT OF DELHI AT N. DELHI)

C.I.T,NEW DELHI

Petitioner(s)

VERSUS

SHASHI GARG

Respondent(s)

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

Date: 13/11/2009 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA
HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

For Petitioner(s) Mr. Rupesh Kumar,Adv.
Ms. Prerna Kumari,Adv.
Mr. B.V. Balaram Das,Adv.

For Respondent(s)

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

Delay condoned.

The question which arose before the High Court was, whether the Additional Director had the power to issue warrant of authorization to the Joint Director under Section 132 of the Income Tax Act? ...2/-

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The High Court took the view that he had no such authority. However, by Finance Act, 2009, the said section of the Income Tax Act has been amended with retrospective effect. Hence, we give liberty to the Department to move the High Court in review.

Subject to what is stated above, the special leave petition is disposed of.

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

[Madhu Saxena]
Court Master