

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).28563/2009

(From the judgement and order dated 30/01/2009 in DBITA No.52/2002 of The HIGH COURT OF RAJASTHAN AT JODHPUR)

C.I.T.,UDAIPUR

Petitioner(s)

VERSUS

M/S.HINDUSTAN ZINC LTD.

Respondent(s)

(With appln(s) for c/delay in filing rejoinder affidavit)

With S.L.P. (C) No.29665 of 2009

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

S.L.P. (C) No.34132 of 2009

(With appln(s) for c/delay in filing rejoinder affidavit)

Date: 18/07/2011 These Matters were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE K.S. RADHAKRISHNAN
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Petitioner(s) Mr. R.P. Bhatt,Sr.Adv.
Mr. Prateek Jalan,Adv.
Mr. Ajay Sharma,Adv.
Mr. B.V. Balaram Das,Adv.

For Respondent(s) Mr. Shyam Divan,Sr.Adv.
Ms. Laxmi Iyengar,Adv.
Mr. K. Sampat,Adv.
Ms. Rani Chhabra,Adv.

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

S.L.P. (C) No.28563 of 2009:

The question on valuation of closing stock was raised before the High Court but it was not admitted in appeal under Section 260A of the Income

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Tax Act, 1961. Since the Department had not come to this Court on that question, at that stage, we do not wish to go on that question.

On other issues also, the special leave petition is dismissed.

S.L.P. (C) No.29665 of 2009:

The special leave petition is dismissed.

S.L.P. (C) No.34132 of 2009:

The special leave petition is dismissed.

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

[Madhu Saxena]
Assistant Registrar