

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).24541/2009

(From the judgement and order dated 16/06/2009 in NM No.1612/2009 in ITA No.1259/2009 of The HIGH COURT OF BOMBAY)

M/S. K. RAHEJA CORP.(P) LTD.

Petitioner(s)

VERSUS

COMMNR. OF INCOME TAX

Respondent(s)

(With appln(s) for exemption from filing c/c of the impugned judgment, permission to place addl. documents on record and prayer for interim relief)  
[For Final Disposal]

With S.L.P. (C) No.24799 of 2009  
(With appln.(s) for permission to place additional documents on record, prayer for interim relief and office report)  
[For Final Disposal]

S.L.P. (C) No.29751 of 2009  
(With prayer for interim relief and office report)

S.L.P. (C) No.6270 of 2010

Date: 13/05/2010 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)  
In SLP 24541/2009 and  
24799/20099:

Ms. Nandini Gore,Adv.  
Mr. Debmalya Banerjee,Adv.  
Mr. Abhishek Roy,Adv.  
Mr. R.N. Karanjawala,Adv.  
Ms. Manik Karanjawala,Adv.  
for M/s. Karanjawala & Co.,Advs.

In SLP 29751/2009 and  
6270/2010:

Mr. Gaurab Banerji,ASG.  
Mr. H. Raghavendra Rao,Adv.  
Mr. Rahul Kaushik,Adv.  
Mr. B.V. Balaram Das,Adv.

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For Respondent(s)

Mr. Gaurab Banerji,ASG.  
Mr. H. Raghavendra Rao,Adv.  
Mr. Rahul Kaushik,Adv.  
Mr. B.V. Balaram Das,Adv.  
  
Mr. J.D. Mistri,Sr.Adv.  
Mr. Rustom B. Hathikhanawala,Adv.

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

S.L.P. (C) No.24541 of 2009 and S.L.P. (C) No.24799

of 2009:

In view of the subsequent amendment to Section 260A of the Income Tax Act, 1961 [for short, 'the Act'], by Finance Act No.14 of 2010, these two special leave petitions stand dismissed.

S.L.P. (C) No.29751 of 2009:

This special leave petition is instituted by the Department against the order of the High Court dismissing the Notice of Motion preferred by Commissioner of Income Tax on the ground of delay of 575 days in filing of appeal under Section 260A of the Act. The Notice of Motion of the Department was also dismissed on the ground that there was no power in the High Court to condone the delay under Section 260A of the Act.

On the first point, we agree with the High Court that the delay of 575 days cannot be condoned.

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On the second point, we need to state that in view of Finance Act No.14 of 2010, the law stands amended empowering the High Courts to condone the delay in appropriate cases under Section 260A of the Act. In all future cases of condonation, therefore, the High Court(s) will take the said amendment into account.

Subject to what is stated hereinabove, the special leave petition is dismissed.

S.L.P. (C) No.6270 of 2010:

Place the special leave petition after the ensuing summer vacation.

In the meantime, service may be completed.

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

[ Madhu Saxena ]  
Assistant Registrar