ITEM NO.MM-1A 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

I.A. Nos.3-4 in
Petition(s) for Special Leave to Appeal (C) Nos.29855-29856/2010

(From the judgement and order dated 15/03/2010 and 26/07/2010 in WP No.155/1996 and RPL No.143/2010 in WP No.155/1996 of The HIGH COURT OF BOMBAY)

ASN.OF SCIENTIF.& TECH.OFFR.ONGC.LD.&ANR Petitioner(s)

VERSUS

UNION OF INDIA & ORS. Respondent(s)

(For directions and office report)

Date: 18/03/2011 These Matters were mentioned today.

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

For Petitioner(s) Mr. Soli J. Sorabjee,Sr.Asdv.
Mr. Anupam Lal Das,Adv.
Mr. A.B. Singh,Adv.

For Respondent(s) Ms. Ruchi Gour Narula,Adv.
Mr. Vivek Kishore,Adv.
Mr. Subramonium Prasad,Adv.

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

Taken on Board.

Under the Income Tax Act, the employer, namely, Oil and Natural Gas Corporation Limited, is allowed to deduct Tax at Source pending hearing and final disposal of the special leave petitions. In

...2/-

this case, we make it clear that, at this stage, we cannot restrict ONGC from deducting tax. This is because we do not want ONGC as an employer to face the liability of penal interest under the Act. However, if the assessee(s) ultimately succeeds, we will ask the Department to refund the amount which has been paid by the assessee(s).

Interim prayer is refused.

These interlocutory applications are disposed of.

Hearing of the special leave petitions is expedited.

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

[Madhu Saxena]
Assistant Registrar