

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)...../2007

CC 1886/2007

(From the judgement and order dated 08/02/2006 in TA No. 1006/2005
of The HIGH COURT OF GUJARAT AT AHMEDABAD)

COMMISSIONER OF INCOME TAX, RAJKOT

Petitioner(s)

VERSUS

NITINBHAI T.BHUPATANI, RAJKOT

Respondent(s)

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

Date: 07/03/2007 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA

HON'BLE MR. JUSTICE P.K. BALASUBRAMANYAN

For Petitioner(s)

Mr. Gopal Subramaniam,ASG.

Mrs. Neera Gupta,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.

Whether deduction given to Development Officer had 30% against his claim for 40% is the question of law? In our opinion that is not so. Therefore, the special leave petition is dismissed.

[SUMAN WADHWA]

COURT MASTER

[MADHU SAXENA]

COURT MASTER