

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (Civil) No(s).4 3 7 9 / 2 0 0 7

(From the judgement and order dated 3 1/ 0 7 / 2 0 0 6 in TA No. 1 8 4 2 /
2 0 0 5 of The
HIGH COUR T OF GUJA R A T AT AHM E D A B A D)

COMM R.O F INCOM E TAX- I,AHM E D A B A D

Petitioner(s)

V E R S U S

GOLD COIN HEA L T H FOOD PV T. L T D .

Respondent(s)

WI T H SL P(C) No. 1 4 7 8 5 / 2 0 0 7

Date: 22 / 0 4 / 2 0 0 8 This Petition was called on for hearing today.

CORAM :

HON' B L E Dr. JUS T I C E ARI J I T PAS A Y A T
HON' B L E MR. JUS T I C E P. SATHA S I V A M
HON' B L E MR. JUS T I C E AFTA B ALAM

For Petitioner(s) Mr.V.Shek h a r, Sr. Adv.
Mr.O. P. S riva stava, Adv.
Ms. Alka Shar m a, adv.
Mr. D.D. K a m a t, Adv.
Mr. B.V. Bala ra m Das,Adv.

In SL P 1 4 7 8 5 / 0 7 : Mr. K. R ad ha k r is h n a n, Sr. Adv.
Mr. Gaurav Agrawal, Adv.
Mr. B.V. B a l a r a m Das, Adv.

Mr. D.N.S a hney, Adv.
Mr. M.P. R a s togi, Adv.
Mr. K.N.Ahuja,Adv.
Mr. B.V.Des a i, Adv.

For Respondent(s) Mr. Sanjay R. Hegde,Adv.
Mr. Amit Kr. Chawla, Adv.
Mr.A.Rohen Singh, Adv.

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

Mr. V.Shekha r, learned senior counsel commenced his arguments at 1 2. 4 5 P.M. and concluded at 2.1 5 P.M. Thereafter Mr. Gaurav Agrawaql, learned counsel started his arguments at 2.1 5 P.M. and concluded at 2.2 5 P.M. After that Mr. Sanjay Hegde, Mr. D.N.Sa hney and Mr. B.V.Des ai, learned counsel made their submissions for twenty minutes each.
Hearing concluded.
Judgment reserved.

(Shashi Sareen)
Court Master

(Vijay Aggarwal)
Court Master

List of books referred:

1 9 8 9 2SCC 7 5 4 at 7 6 6

2 4 9 IT R 6 7 0

2 5 4 IT R 8 0

4 0 IT R 1 4 2