

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).2985/2010

(From the judgement and order dated 20/05/2009 in ITA No.59/2008 of The HIGH COURT OF H.P. AT SHIMLA)

M/S SKYTEL COMMUNICATIONS LTD.

Petitioner(s)

VERSUS

C.I.T & ANR.

Respondent(s)

Date: 02/03/2012 This Petition was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Petitioner(s) Mr. Dhruv Mehta, Sr. Adv.  
Mr. Amit Wadhwa, Adv.  
Mr. Sanjay Bhatt, Adv.  
Mr. Sriram, Adv.  
Mr. Aftab Ali Khan, Adv.

For Respondent(s) Mr. R.P. Bhatt, Sr. Adv.  
Mr. Alok Prasanna Kumar, Adv.  
Mr. Sukumar Pattjoshi, Adv.  
Ms. Anil Katiyar, Adv.  
for Mr. B.V. Balaram Das, Adv.

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

Heard learned counsel on both sides.

Leave granted.

The civil appeal is allowed.

No order as to costs.

[ T.I. Rajput ]  
A.R.-cum-P.S.

[ Madhu Saxena ]  
Assistant Registrar

[Signed order is placed on the file]  
IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.2696 OF 2012  
(Arising out of S.L.P. (C) No.2985 of 2010)

M/s. Skytel Communications Limited

...Appellant(s)

Versus

Commissioner of Income Tax & Anr.

...Respondent(s)

O R D E R

Heard learned counsel on both sides.  
Leave granted.

On the facts of this case, we are of the view that ends of justice would be subserved if the assessee is permitted to file an appeal against the Order of the Assessing Officer dated 16th November, 2007 in respect of Assessment Year 1997-1998, provided the assessee herein files such appeal before Commissioner of Income Tax [Appeals] within a period of six weeks from today. The Memo of Appeal will be accompanied by Balance-Sheet and Financial Statements indicating the investments made by two of the sister Companies. The Commissioner of Income Tax [Appeals] will decide such matter uninfluenced by the observations, if any, made by the Income Tax Appellate Tribunal in its earlier Order dated 12th September, 2006, in I.T.A. No.582/CHD/2001.

Accordingly, the impugned order is set aside and the civil appeal filed by the assessee is allowed.

No order as to costs.

.....CJI.  
[S.H. KAPADIA]

.....J.  
[SWATANTER KUMAR]

New Delhi,  
March 02, 2012.

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