¦IT E M NO.10 COU RT NO.5 SECT I O N I I I A

S UP R E M E CO U R T O F I N D I A
R ECO R D OF P R OC E E D I N G S

Petition(s) for Special Leave to Appeal (Civil)...CC 4617/ 2009

(From the judgment and order dated 17/06 / 2008 in ITA No. 362/2005
of The H I G H COU RT OF BO M B A Y)

C.I.T.,BO M B A Y Petitioner(s)

VE R S U S

SHA N T A B E N D.D E S A I Respondent(s)

(With appln(s) for c/delay in filing & refiling SL P and office report)

Date: 17/04 / 2 009 This Petition was called on for hearing today.

COR A M :
HON' B L E M R. JUST I C E S.H. K A P A D I A
HON' B L E M R. JUST I C E AFTA B ALA M

For Petitioner(s) Mr. G.E. Vahanvati, SG.
Mr. Rohit Sharma, adv.
Mr. S.K. Bhardwaj, 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.
Issue notice limited to the question as to why the matter should not be remitted to the High Court for deciding the appeal in accordance with law.
The question is: whether fees charged by the assessee for non-competition is a Capital Receipt as contended by the assessee?
Order of cost shall remain stayed, until further orders.

(S. Thapar) (Madhu Saxena)
PS to Registrar Court Master