²ITEM NO.40 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

Petition(s) for Special Leave to Appeal (Civil) No(s).6419/2009

(From the judgement and order dated 09/04/2008 in NM No.4490/2007 in ITA No.2269/2007 of The HIGH COURT OF BOMBAY)

C.I.T.,MUMBAI Petitioner(s)

VERSUS

M/S.NEHA MAD FILMS COMBINE Respondent(s)

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

Date: 09/07/2012 This Petition was called on for hearing today.

CORAM :
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE A.K. PATNAIK
HON'BLE MR. JUSTICE JAGDISH SINGH KHEHAR

For Petitioner(s) Mr. R.P. Bhatt,Sr.Adv.
Mr. Ashok K. Srivastava,Adv.
Mr. C.V. Subba Rao,Adv.
Ms. Anil Katiyar,Adv.
for Mr. B.V. Balaram Das,Adv.

For Respondent(s) Mr. Karan Bharihoke,Adv.
Mr. Shishir Deshpande,Adv.
Mr. Amit Yadav,Adv.
Ms. Sujata Kurdukar,Adv.

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

The assessee submits that issues arising in Block Assessment need not be gone into in the present case because ITAT has, unequivocally, held that Chapter XIV-B of the Income Tax Act, 1961, was not invokable. In other words, the Block Assessment was null and void. That Order of ITAT was challenged by the Department before the High Court vide I.T.A. No.856 of 2009. By Order dated 21st March, 2011, the High Court has dismissed I.T.A. No.856 of 2009 filed by the Department by holding that the Block Assessment Order is null and void. This Order, dated 21st March, 2011, has not been assailed by the Department.

...2/-

Mr. R.P. Bhatt, learned senior counsel appearing for the Department wants time to check up this position.

The special leave petition shall stand over for three weeks.

[T.I. Rajput] [Indu Satija]

A.R.-cum-P.S. Court Master