

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).12300/2009

(From the judgement and order dated 24/11/2007 in ITA No.26/2002 of The HIGH COURT OF KARNATAKA AT BANGALORE)

C.I.T., BANGALORE

Petitioner(s)

VERSUS

M/S.UNITED BREWERIES LTD.

Respondent(s)

(With appln(s) for c/delay in filing SLP, c/delay in refiling SLP, amendment of cause title, amendment of the petition and office report)

With S.L.P. (C) No.1268 of 2009

(With appln(s) for amendment of the petition, amendment of cause title and office report)

S.L.P. (C) No.1271 of 2009

(With appln(s) for amendment of the petition, amendment of cause title and office report)

Date: 08/11/2010 These Matters were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE K.S. RADHAKRISHNAN
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Petitioner(s) Mr. Bishwajit Bhattacharya, ASG.
 Mr. Mukul Gupta, Sr. Adv.
 Mr. Yatinder Chaudhary, Adv.
 Mr. K.P. Pandey, Adv.
 Mr. B.V. Balaram Das, Adv.

For Respondent(s) Mr. Harish N. Salve, Sr. Adv.
 Mr. S. Gurukrishna Kumar, Adv.
 Ms. Srikala Gurukrishna Kumar, Adv.

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

Issue notice on the special leave petitions limited to the question, which is reproduced hereinbelow:

"Whether the Tribunal was justified in deleting the additions pertaining to accretion to bottle deposits without noting Section 68 of the Income Tax Act when the assessee had not discharged its burden in proving the genuineness of deposits."

This order will supersede the earlier orders dated 13th May, 2009, in S.L.P. (C) No.12300 of 2009 and 7th January, 2010, in S.L.P. (C) Nos.1268 of 2009 and 1271 of 2009.

Ms. Srikala Gurukrishna Kumar, learned counsel, accepts notice.

The assessee will file reply in four weeks.

[Alka Dudeja]
A.R.-cum-P.S.

[Madhu Saxena]
Assistant Registrar