

i»¿SECTION III-A
IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

INTERLOCUTORY APPLICATION NO. 3
(Application for modification)
IN
PETITION FOR SPECIAL LEAVE TO APPEAL (C) NO. 21661 OF 2013

THE COMMISSIONER OF INCOME TAX,
CHENNAI
VERSUS
M/S. SANGHVI AND DOSHI ENTERPRISE,
CHENNAI

...PETITIONER

...RESPONDENT

OFFICE REPORT

The matter above-mentioned was listed before the Hon'ble Court on 5th July, 2013, when the Court was pleased to pass the following order:-

â€œLearned counsel for the Revenue has pressed question 'B' for consideration in S.L.P. (Civil) No...../2013 [CC 11307/2013] and S.L.P. (Civil) No...../2013 [CC NO. 12036/2013] which reads as under :
â€œB) Whether on the facts and in the circumstances of the case the Hon'ble High Court is right in law in holding that the assessee is eligible for deduction u/s 80IB(10) of the Income Tax Act, even if the assessee is not the owner of the land, only builder & developer?â€œ

Learned counsel for the Revenue further submits that the above question is under consideration in Special Leave Petition (Civil) No. 20534 of 2013 [CC 10542 of 2013] titled â€œDy. Commissioner of Income Tax Vs. M/s Viswas Promoters Pvt. Ltd.â€œ

Delay condoned.

Issue notice on the above question.

Mr. T. Harish Kumar, advocate, waives service for the respondents in S.L.P. (Civil) No...../2013 [CC 11307/2013], S.L.P.(Civil).../2013 [CC 11880/2013] and S.L.P.(C).../2013 [CC 12036/2013].

Connect with Special Leave Petition (Civil) No. 20534 of 2013 [CC 10542 of 2013] titled â€œDy. Commissioner of Income Tax Vs. M/s Viswas Promoters Pvt. Ltd.â€œ

Accordingly, notice to the Sole Respondent was issued on 13th September, 2013. Mr. T. Harish Kumar, Advocate has filed vakalatnama and memo of appearance on behalf of Sole Respondent.

It is submitted that Counsel for the Respondent has filed an application for modification of Court order dated 5th July, 2013. The same is Registered of Interlocutory Application No. 3

The Interlocutory Application for modification was mentioned before the Hon'ble Court on 20th September, 2013 when the Court was pleased to pass the following order:-

â€œList I.A. for modification on next Friday i.e. 27th September, 2013 before an appropriate Bench.â€œ

Service of notice of Complete.

The application above-mentioned is listed before the Hon'ble Court with this report.

DATED THIS THE 26TH DAY OF SEPTEMBER, 2013.

ASSISTANT REGISTRAR

COPY TO:

Ms. Anil Katiyar, Advocate
Mr. T. Harish Kumar, Advocate

ASSISTANT REGISTRAR