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ITEM NOS.30 + 62

COURT NO.4

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)...../2013
CC 11307/2013

(From the judgement and order dated 01/11/2012 in TCA No.315/2012, of The
HIGH COURT OF MADRAS)

C.I.T.,CHENNAI

Petitioner(s)

VERSUS

M/S SANGHVI & DOSHI ENTERPRISE, CHENNAI

Respondent(s)

With I.A. 1 (c/delay in filing SLP)

WITH

S.L.P.(C)...CC NO. 11880 of 2013

With I.A. 1 (c/delay in filing SLP with office report)

S.L.P.(C)...CC NO. 12036 of 2013

With I.A. 1 (c/delay in filing SLP with office report)

S.L.P. (C)...[CC 12758 OF 2013]

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

Date: 05/07/2013 These Petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE R.M. LODHA

HON'BLE MR. JUSTICE SUDHANSU JYOTI MUKHOPADHAYA

For Petitioner(s)

Mr. Arijit Prasad, Adv.

Ms. N. Annapoorni, Adv.

Ms. Rekha Pandey, Adv.

Mrs Anil Katiyar, Adv.

For Respondent(s)

Mr. T. Harish Kumar, Adv.

Mr. R. Sivaraman, Adv.

UPON hearing counsel the Court made the following

O R D E R

Learned 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 :

"B) 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?"

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 "Dy. Commissioner
of Income Tax Vs. M/s Viswas Promoters Pvt. Ltd."

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 "Dy. Commissioner of Income Tax Vs. M/s Viswas Promoters Pvt. Ltd."

|(Rajesh Dham)
|Court Master

|(Renu Diwan)
|Court Master

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