

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).23536/2010

(From the judgement and order dated 05/08/2009 in ITA No.1864/2009 of The HIGH COURT OF BOMBAY)

C.I.T-III, PUNE

Petitioner(s)

VERSUS

CHHATRAPATI SAHAKARI S.S.K LTD.

Respondent(s)

(With office report)

Date: 13/05/2011 This Petition was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE K.S. PANICKER RADHAKRISHNAN

HON'BLE MR. JUSTICE SWATANTER KUMAR

For Petitioner(s)

Mr. Vivek Tankha, ASG.
Mr. Arijit Prasad, Adv.
Mr. Rohit Sharma, Adv.
Mr. B.V. Balaram Das, Adv.

For Respondent(s)

Mr. Chinmoy Khaladkar, Adv.
Mr. Vimal Chandra S. Dave, Adv.

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

Leave granted.

Learned counsel for the respondent-assessee states that Questions (a), (b) and (d) are squarely covered by the decision of this Court in the case of Deputy Commissioner of Income Tax, Nashik vs. Shri Satpuda Tapi Parisar SSK Ltd. [Civil Appeal No.617 of 2010]. Accordingly, the matter is remitted to the concerned Commissioner of Income Tax (Appeals) to decide the case de novo as regards Questions (a), (b) and (d) in terms of the order of this Court in Shri Satpuda Tapi Parisar SSK Ltd. [supra].

....2/-

- 2 -

To that extent, the civil appeal stands, accordingly, allowed with no order as to costs.

As far as Question No.(c) is concerned, S.L.P. (C) No.8590 of 2010 is pending in this Court. The Registry is directed to tag this matter with S.L.P. (C) No.8590 of 2010.

Liberty is granted to the respondent to file counter affidavit.

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

[Madhu Saxena]
Assistant Registrar

[Signed order is placed on the file]
IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.4443 OF 2011
(Arising out of S.L.P. (C) No.23536 of 2010)

Commissioner of Income Tax-III, Pune

...Appellant(s)

Versus

Shri Chhatrapati Sahakari Sakhar
Karkhana Ltd.

...Respondent(s)

O R D E R

Leave granted.

Learned counsel for the respondent-assessee states that Questions (a), (b) and (d) are squarely covered by the decision of this Court in the case of Deputy Commissioner of Income Tax, Nashik vs. Shri Satpuda Tapi Parisar SSK Ltd. [Civil Appeal No.617 of 2010].

Accordingly, the matter is remitted to the concerned Commissioner of Income Tax (Appeals) to decide the case de novo as regards Questions (a), (b) and (d) in terms of the order of this Court in Shri Satpuda Tapi Parisar SSK Ltd. [supra].

To that extent, the civil appeal stands, accordingly, allowed with no order as to costs.

As far as Question No.(c) is concerned, S.L.P. (C) No.8590 of 2010 is pending in this Court. The Registry is ...2/-

- 2 -

directed to tag this matter with S.L.P. (C) No.8590 of 2010.

Liberty is granted to the respondent to file counter affidavit.

.....CJI.
[S.H. KAPADIA]

.....J.
[K.S. PANICKER RADHAKRISHNAN]

.....J.
[SWATANTER KUMAR]

New Delhi,
May 13, 2011.