

ITEM NO.6

COURT NO.6

SECTION IX

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No. 10120/2017

(Arising out of impugned final judgment and order dated 01-10-2016 in ITA No. 715/2014 passed by the High Court of Judicature at Bombay)

COMMISSIONER OF INCOME TAX-25

Petitioner(s)

VERSUS

M/S VANDANA ENTERPRISES

Respondent(s)

(With IA No.41166/2017-CONDONATION OF DELAY IN FILING)

WITH

Diary No(s). 9015/2018 (IX)

(With IA No.37683/2018-CONDONATION OF DELAY IN FILING)

Diary No(s). 8818/2018 (IX)

(With IA No.37369/2018-CONDONATION OF DELAY IN FILING)

Date : 13-04-2018 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE ASHOK BHUSHAN

For Petitioner(s)

Mr. Arijit Prasad, Adv.

Ms. Rekha Pandey, Adv.

Mrs. Anil Katiyar, AOR

For Respondent(s)

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

Delay in filing the present petitions is condoned.

Mr. Arijit Prasad, learned counsel appearing for the petitioner, submits that in the memo of appeal filed by the Revenue before the High Court, two questions were raised.

The High Court has dismissed the appeal by following its order in respect of the same assessee for earlier assessment years and in the process, it has not considered question No. 2 which was not involved in the earlier appeal.

In view thereof, we permit the petitioner to approach the High Court by way of review petition. If the review petition is filed within 30 days, it will be decided on merits and shall not be dismissed on limitation. In case the order is against the petitioner, the petitioner shall be entitled to challenge not only the order passed in the review petition but also the impugned order.

The special leave petitions stand disposed of.

(NIDHI AHUJA)
COURT MASTER

(ANITA RANI AHUJA)
COURT MASTER