

SECTION IIIA
IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

PETITION FOR SPECIAL LEAVE TO APPEAL (C) NO. 8283 OF 2016

WITH

INTERLOCUTORY APPLICATION NO. 1

(Application for condonation of delay in filing Special Leave Petition)

COMMISSIONER OF INCOME TAX, CENTRAL-I, KOLKATA

...PETITIONER

VERSUS

M/S EAST END SILKS (P) LTD.

...RESPONDENT

OFFICE REPORT

It is submitted for information of the Hon'ble Court that the Special Leave Petition above-mentioned is filed against the judgment and Order dated 11th November, 2014 of the High Court of Judicature at Calcutta in I.T.A No. 166 of 2014 and is barred by time by 177 days. The counsel for the petitioner has filed application for condonation of delay in filing Special Leave Petition.

It is further submitted for information of the Hon'ble Court that SLP (C) No. 14604 of 2015 @ SLP (C) No...CC 2832 of 2015 entitled "THE COMMISSIONER OF INCOME TAX CENTRAL -II vs M/S. SSKI SECURITIES PVT. LTD." arising from similar issue which was listed before the Hon'ble Court on 8th May, 2015, when the Hon'ble Court has directed to issue notice (Copy of order dated 8th May, 2015 is annexed as Annexure P-7 at Page No. 227 to 228 of paper books).

The matter above-mentioned was also listed before the Hon'ble Judge-in-chamber on 19th February, 2016 with Office Report dated 18th January, 2016 stating therein that counsel for the petitioner has not filed Order dated 21st August, 2014 as per undertaking letter despite this Registry's letter, when His Lordship was pleased to pass the following order:-

"As prayed, four weeks' time is granted to the petitioner to remove the defects, failing which the special leave petition shall stand dismissed without further reference to the Court."

It is submitted for information of the Hon'ble Court that Counsel for the petitioner had not cured the defects within stipulated time. Accordingly, the matter was dismissed on 18th March, 2016. Counsel for the petitioner has on 19th April, 2016 filed an application for restoration of SLP with affidavit and the same is registered as Interlocutory Application No. 2 and listed before the Hon'ble Judge-in-Chamber on 18th July, 2016, when His Lordship was pleased to pass the following order:-

"Heard learned counsel for the petitioner on the application (I.A.No.2/2016) for restoration.

This is an application made by the petitioner (commissioner of Income Tax, Central-I, Kolkata) for restoration of the SLP by recalling the order dated 19.2.2016 passed by this Court in which the SLP(c)No.8283/2013 was dismissed for not removing the defects pointed out by the Registry within the time given.

The peremptory order dated 19.2.2016 by which the SLP came to be dismissed reads as under:

"As prayed, four weeks' time is granted to the petitioner to remove the defects, failing which the special leave petition shall stand dismissed without further reference to the court.

Learned counsel for the petitioner submits that it may not be necessary to cure the defect having regard to the nature of controversy and the question of law involved in the SLP and hence the order be recalled in the interest of justice and the SLP be heard on the question of admission.

I accept the statement and accordingly recall the order dated 19.2.2014. I.A.No.2/2016 accordingly stands allowed.

The special leave petition is restored to its original number. Let it be listed before the appropriate Bench."

The matter alongwith application above mentioned is listed before Hon'ble Court with this Office Report.

DATED THIS THE 29TH DAY OF JULY, 2016.

ASSISTANT REGISTRAR

Copy To:-

Mrs. Anil Katiyar, Advocate

ASSISTANT REGISTRAR