

**SECTION IIIA
IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
PETITION FOR SPECIAL LEAVE TO APPEAL (C) NO. 35312 OF 2015**

COMMISSIONER OF INCOME TAX-4

....PETITIONER

VERSUS

M/S KAILASH SHIPPING SERVICES PVT. 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 final judgment and order dated 23rd July, 2015 of the High Court of Judicature at Madras in ITC (A) No. 497 of 2015.

It is further submitted for information of the Hon'ble Court that the Civil Appeal No. 4983 of 2015 @ Special Leave Petition No. 17618 of 2015 entitled "COMMISSIONER OF INCOME TAX, CHENNAI vs M/S. A.L. LOGISTICS PVT. LTD." arising from similar issue which was listed before the Hon'ble Court on 3rd July, 2015, when the Hon'ble Court has granted leave. (Copy of order dated 3rd July, 2015 is enclosed herewith for reference).

It is further submitted for information of the Hon'ble Court that Counsel for the petitioner has filed a letter dated 9th December, 2015 stating therein that case reference in para 2 and 7 of impugned order are pending in the Court as SLP (C) No. 20901 of 2012, T.C.A. No. 1031 of 2014 and Circular No. 793 dated 23rd June, 2000 and Circular No. 133/95 dated 22nd December, 1995 both are circular notification's and are not necessary for hearing purpose. Copy of letter dated 9th December, 2015 is annexed at page no. 72 of the paper books.

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

DATED THIS THE 18TH DAY OF DECEMBER, 2015.

ASSISTANT REGISTRAR

Copy to:-

Mrs. Anil Katiyar, Advocate

ASSISTANT REGISTRAR