

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).11033/2011

(From the judgement and order dated 02/11/2010 in ITA No.257/2009  
of The HIGH COURT OF KERALA AT ERNAKULAM)

POPULAR AUTOMOBILES

Petitioner(s)

VERSUS

C.I.T., COCHIN

Respondent(s)

Date: 19/03/2012 This Petition was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE A.K. PATNAIK  
HON'BLE MR. JUSTICE SWATANTER KUMARFor Petitioner(s) Mr. V. Giri, Sr. Adv.  
Mr. V. Balaji, Adv.  
Mr. Vinod Mehta, Adv.  
Mr. Asai Thambi, Adv.  
Mr. Rakesh K. Sharma, Adv.For Respondent(s) Mr. Gourab Banerjee, ASG.  
Mr. Sahil Tagotra, Adv.  
Mr. Vikas Malhotra, Adv.  
Ms. Anita Sahani, Adv.  
Ms. Anil Katiyar, Adv.UPON hearing counsel the Court made the following  
O R D E R

Mr. V. Giri, learned senior counsel appearing on behalf of the assessee, states that the High Court has taken its view only on limitation and not on merits. In the circumstances, the assessee will not press those grounds in the special leave petition, which deal with merits.

On the question of limitation, therefore, leave is granted.

[ T.I. Rajput ]  
A.R.-cum-P.S.[ Madhu Saxena ]  
Assistant Registrar