äITEM NO.5 COURT NO.1 SECTION IIIA

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)...../2012
(CC 7138-7140/2012)
(From the judgement and order dated 18/08/2011 in ITA No.43/2009, ITA No.505/2010 and ITA No.562/2010 of The HIGH COURT OF DELHI AT N. DELHI)

ADDL.COMMR.OF I.T Petitioner(s)

VERSUS

M/S.TULIP STAR HOTELS LTD. Respondent(s)

(With appln(s) for c/delay in filing SLP)

Date: 30/04/2012 These Petitions were called on for hearing today.

CORAM :
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE A.K. PATNAIK
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Petitioner(s) Mr. Gaurab Banerji,ASG.
Mr. T.M. Singh,Adv.
Ms. A. Subhashini,Adv.
Ms. Anil Katiyar,Adv.

For Respondent(s) Mr. Mahesh Agarwal,Adv.
Mr. Rishi Agrawala,Adv.
Mr. E.C. Agrawala,Adv.
Mr. Nakul Mohta,Adv.
Ms. Swati Sinha,Adv.

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

Issue notice on the applications for condonation of delay as also on the special leave petitions.

Mr. Mahesh Agarwal, learned counsel, appears for the respondent.

....2/-

In our view, S.A. Builders Ltd. vs. Commissioner of Income-Tax (Appeals) and Another, reported in 288 ITR 1, needs reconsideration.

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

[Madhu Saxena]
Assistant Registrar