

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)...../2010
CC 17790/2010

(From the judgement and order dated 07/08/2009 in WP No.
677/2008 of The HIGH COURT OF BOMBAY)

UNION OF INDIA & ORS. Petitioner(s)

VERSUS

KAMANA LEASING & FIN.P.LTD. Respondent(s)

With I.A.No.1 (C/delay in filing SLP and office report)

- WITH S.L.P.(C)...CC NO. 17846 of 2010
- With I.A.No.1 (C/delay in filing SLP and office report)
- S.L.P.(C)...CC NO. 17893 of 2010
- With I.A.No.1 (C/delay in filing SLP and office report)
- S.L.P.(C)...CC NO. 17895 of 2010
- With I.A.No.1 (C/delay in filing SLP and office report)
- S.L.P.(C)...CC NO. 17907 of 2010
- With I.A.No.1 (C/delay in filing SLP and office report)
- S.L.P.(C)...CC NO. 17913 of 2010
- With I.A.No.1 (C/delay in filing SLP and office report)
- S.L.P.(C)...CC NO. 18041 of 2010
- With I.A.No.1 (C/delay in filing SLP and office report)
- S.L.P.(C)...CC NO. 18070 of 2010
- With I.A.No.1 (C/delay in filing SLP, c/delay in refiling SLP and office report)
- S.L.P.(C)...CC NO. 18216 of 2010
- With I.A.No.1 (C/delay in filing SLP, c/delay in refiling SLP and office report)
- S.L.P.(C)...CC NO. 18219 of 2010
- With I.A.No.1 (C/delay in filing SLP and office report)
- S.L.P.(C)...CC NO. 18332 of 2010
- (With appln.(s) for c/delay in filing SLP and office report)
- S.L.P.(C)...CC NO. 18385 of 2010
- (With appln.(s) for c/delay in filing SLP, c/delay in refiling SLP office report)

Date: 29/11/2010 This Petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE R.V. RAVEENDRAN
HON'BLE MR. JUSTICE A.K. PATNAIK

For Petitioner(s) Mr. Mukund Gupta, Sr Adv.
Mr. C.V. Subba Rao, Adv.
Mr. Aman Ahluwalia, Adv.
Ms. Ritu Shawney, Adv.
Mr. Somprakash, Adv.
Mr. B.V. Balaram Das, Adv.

For Respondent(s)

....2.

We find that the judgment of the High Court relates to a purely legal issue, that is, constitutional validity of a provision of the Income Tax Act, 1961. The Union of India instead of filing one batch of appeals in regard to all the writ petitions which were disposed of by a common judgment, is filing individual petitions in trickles with a delay of now more than 200 days. If the judgment is common and if a decision is taken to challenge the same, we fail to understand why the appeals should be filed in instalment. As the petitioner is aware of the decision and has already filed SLPs challenging the very same order, we are of the view that the reasons given for condonation of delay are unacceptable. We also fail to understand why two or three volumes of papers should be filed in regard to each individual case when a single batch of appeals will reduce the work of everyone and the cost and the space required. In this background, learned counsel appearing for the petitioner seeks time to clarify the issue and file proper affidavit and take necessary steps.

Adjourned by four weeks.

(Ravi P. Verma)
Court Master

(Mithlesh Gupta)
Court Master