

ITEM NO.15                      Court 6 (Video Conferencing)                      SECTION IX

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 (C)      No(s).      10733-10734/2021

(Arising out of impugned final judgment and order dated 19-10-2020 in TA No. 77/2015 19-10-2020 in TA No. 78/2015 passed by the High Court Of Judicature At Bombay At Goa)

COMMISSIONER OF INCOME TAX                      Petitioner(s)

VERSUS

GIGABYTE TECHNOLOGY (INDIA) PRIVATE LTD.                      Respondent(s)  
(FOR ADMISSION and I.R. )

Date : 13-08-2021 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJAY KISHAN KAUL  
HON'BLE MR. JUSTICE HRISHIKESH ROY

For Petitioner(s)      Mr. Vikramjit Banerjee, Ld. ASG  
   Mr. Udai Khanna, Adv.  
   Mr. Shetty Uday Kr. Sagar, Adv.  
   Mr. Bhuvan Mishra, Adv.  
   Mr. B.V. Balaram Das, AOR

For Respondent(s)

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

Learned Additional Solicitor General submits that on the issue whether such an order can be said to be merely erroneous or without jurisdiction, the impugned order has relied upon a decision of the Madras High Court *in Vijay Television (B) Ltd. v. Dispute Resolution Panel, Chennai - [2014] 46 taxmann.com 100 (Madras)* against which a Special Leave Petition is pending before this Court being SLP [C] No.14612/2019.

He further submits that the findings recorded in para 40 are that the Commissioner of Income Tax has not even mentioned the twin conditions required to exercise revisionary jurisdiction i.e. the order has to be erroneous and prejudicial to the Revenue's interest. The latter aspect does, in fact, find a mention in the order of the Commissioner of Income Tax and is thus, contrary to the record. In this behalf he has invited our attention to page 87 which is the order of the Commissioner of Income Tax dated 20.03.2012.

Issue notice.

Tag with SLP [C] No.14612/2019.

[ASHA SUNDRIYAL]  
ASTT. REGISTRAR-cum-PS

[POONAM VAID]  
COURT MASTER (NSH)