

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (Civil) No(s).7298/2010

(From the judgement and order dated 21/07/2009 in ITA No.110/2009 of The HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH)

SHAKUNTLA DEVI

Petitioner(s)

VERSUS

C.I.T., HISAR

Respondent(s)

Date: 18/11/2011 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 KUMAR

For Petitioner(s)

Mr. Pankaj Jain, Adv.
Mr. Abhay Jain, Adv.
Mr. Manish Choudhary, Adv.
Ms. Namita Chaudhary, Adv.
Mr. S.K. Verma, Adv.

For Respondent(s)

Mr. R.P. Bhatt, Sr. Adv.
Mr. Shankar Divate, Adv.
Ms. Imtiaz Ahmed, Adv.
Mr. B.V. Balaram Das, Adv.

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

Heard learned counsel on both sides.

Leave granted.

The civil appeal is allowed with no order
as to costs.

[T.I. Rajput]
A.R.-cum-P.S.

[Madhu Saxena]
Assistant Registrar

[Signed order is placed on the file]
IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.9935 OF 2011
(Arising out of S.L.P. (C) No.7298 of 2010)

Shakuntla Devi

...Appellant(s)

Versus

Commissioner of Income Tax, Hisar

...Respondent(s)

O R D E R

Heard learned counsel on both sides.

Leave granted.

For the reason contained in our Order dated 8th March, 2010, the impugned Order passed by the High Court is set aside and the matter is remitted to it for de novo consideration in accordance with law. We may further add

that the High Court would also consider the applicability of the judgements in Commissioner of Income Tax vs. Rajendra G. Shah, reported in (2001) 247 I.T.R. 772 (Bombay), CESC Limited & Anr. vs. Dy. Commissioner of Income Tax, reported in (2003) 263 I.T.R. 402 (Calcutta) and other judgements which the assessee may cite in addition to the judgement of this Court in the case of Assistant Commissioner of Income Tax & Anr. vs. Hotel Blue Moon, reported in [2010] 321 I.T.R. 362.

The civil appeal filed by the assessee is, accordingly, allowed with no order as to costs.

.....CJI.
[S.H. KAPADIA]

.....J.
[A.K. PATNAIK]

.....J.
[SWATANTER KUMAR]

New Delhi,
November 18, 2011.
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