

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

CIVIL APPEAL NOS.7460-7462 OF 2004

RAM PRAKASH & SONS ETC.ETC.

Appellant (s)

VERSUS

COMMNR. OF INCOME TAX & ANR.

Respondent(s)

With Civil Appeal Nos.1051-1052 of 2004

Civil Appeal No.2975/2004

Civil Appeal Nos.4566-4575 of 2004
(With office report)

Civil Appeal Nos.8275-8278 of 2004

Civil Appeal Nos.4536-4540 of 2004

Civil Appeal Nos.3114-3139 of 2004
(With office report)

Date: 08/08/2011 These Appeals were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE K.S. RADHAKRISHNAN
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Appellant(s)

Mr. O.S. Bajpai, Sr. Adv.
Mr. V.N. Jha, Adv.
Mr. V.N. Raghupathy, Adv.

Mr. Simran Mehta, Adv.
Ms. Shipra Ghose, Adv.

Mr. R.P. Bhatt, Sr. Adv.
Ms. Mahima C. Shroff, Adv.
Mr. Chirag M. Shroff, Adv.

Mr. Subramonium Prasad, Adv.

Mr. Rajiv K. Garg, Adv.
Mr. Ashish Garg, Adv.
Mr. A.D.N. Rao, Adv.

....2/-

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For Respondent(s)

Mr. Parag P. Tripathi, ASG.
Mr. Kunal Bahri, Adv.
Ms. Anjani Aiyagari, Adv.
Mr. B.V. Balaram Das, Adv.

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

Civil Appeal Nos.1051-52/2004 and 2975/2004:

The civil appeals are allowed.

No order as to costs.

Civil Appeal Nos.3114-3139/2004:

The civil appeals are allowed.

No order as to costs.

Civil Appeal Nos.7460-7462/2004, 4566-4575/2004 and 4536-4540/2004:

The appeals are allowed.

No order as to costs.

Civil Appeal Nos.8275-8278/2004:

The civil appeals shall stand over for three weeks.

[Alka Dudeja]
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 NOS.7460-7462 OF 2004

Ram Prakash & Sons Etc.Etc.

...Appellant(s)

Versus

Commissioner of Income Tax & Anr.

...Respondent(s)

With Civil Appeal Nos.1051-1052/2004, 2975/2004, 4566-4575/2004, 8275-8278/2004, 4536-4540/2004 and 3114-3139/2004

O R D E R

Civil Appeal Nos.1051-52/2004 and 2975/2004:

The matters are remitted to the Assessing Officer to re-compute the interest under Section 234B of the Income Tax Act, 1961 ['Act', for short] only upto the stage of Section 245D(1) of the Act in terms of the judgment of this Court in the case of Brij Lal & Ors. vs. Commissioner of Income Tax, Jalandhar, reported in 328 ITR 477.

The civil appeals are allowed.

No order as to costs.

Civil Appeal Nos.3114-3139/2004:

The matters are remitted to the Assessing Officer, who shall re-compute the interest under section 234B of the Act ignoring the two orders of rectification in terms of the judgment of this Court in Brij Lal & Ors. vs. Commissioner of Income Tax, Jalandhar, reported in 328 ITR 477.

The civil appeals are allowed.

No order as to costs.

....2/-

Civil Appeal Nos.7460-7462/2004, 4566-4575/2004 and 4536-4540/2004:

The appeals stand allowed in terms of the judgment of this Court in the case of Brij Lal & Ors. vs. Commissioner of Income Tax, Jalandhar, reported in 328 ITR 477.

No order as to costs.

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

.....J.
[K.S. RADHAKRISHNAN]

.....J.
[SWATANTER KUMAR]

New Delhi,
August 08, 2011.

Corrected

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS.7460-7462 OF 2004

Ram Prakash & Sons Etc.Etc. ...Appellant(s)

Versus

Commissioner of Income Tax & Anr. ...Respondent(s)

With Civil Appeal Nos.1051-1052/2004, 2975/2004, 4566-4575/2004, 4536-4540/2004 and 3114-3139/2004

O R D E R

Civil Appeal Nos.1051-52/2004 and 2975/2004:

The matters are remitted to the Assessing Officer to re-compute the interest under Section 234B of the Income Tax Act, 1961 ['Act', for short] only upto the stage of Section 245D(1) of the Act in terms of the judgment of this Court in the case of Brij Lal & Ors. vs. Commissioner of Income Tax, Jalandhar, reported in 328 ITR 477.

The civil appeals are allowed.

No order as to costs.

Civil Appeal Nos.3114-3139/2004:

The matters are remitted to the Assessing Officer, who shall re-compute the interest under section 234B of the Act ignoring the two orders of rectification in terms of the judgment of this Court in Brij Lal & Ors. vs. Commissioner of Income Tax, Jalandhar, reported in 328 ITR 477.

The civil appeals are allowed.

No order as to costs.

....2/-

Civil Appeal Nos.7460-7462/2004, 4566-4575/2004 and 4536-4540/2004:

The appeals stand allowed in terms of the judgment of this Court in the case of Brij Lal & Ors. vs. Commissioner of Income Tax, Jalandhar, reported in 328 ITR 477.

No order as to costs.

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

.....J.
[K.S. RADHAKRISHNAN]

.....J.
[SWATANTER KUMAR]

New Delhi,
August 08, 2011.