

IN THE SUPREME COURT OF INDIA  
CIVIL ORIGINAL JURISDICTION

TRANSFERRED CASE (CIVIL) NO.97 OF 2011

M/S. JAY SOMNATH IRON WORKS PETITIONER(S)  
VERSUS  
UNION OF INDIA & ANR. RESPONDENT(S)

O R D E R

Mr. P.K. Manohar, learned counsel for the petitioner seeks withdrawal of the transferred case and prays that the petitioner may be permitted to pursue the appeal that he had filed before the Commissioner of Income Tax (Appeals), Ahmedabad.

2. The prayer of the learned counsel is fair and reasonable. Transferred case is permitted to be withdrawn and dismissed as such.

3. The petitioner is at liberty to prosecute the appeal which he has filed before the Commissioner of Income Tax (Appeals), Ahmedabad.

4. No costs.

.....CJI.  
( R.M. LODHA )

Signature Not Verified

Digitally signed by

.....J.  
( KURIAN JOSEPH )

NEETU KHAJURIA  
Date: 2014.09.19  
14:45:21 IST  
Reason:

NEW DELHI;  
SEPTEMBER 10, 2014  
IN THE SUPREME COURT OF INDIA  
CIVIL ORIGINAL JURISDICTION

.....J.  
( ROHINTON FALI NARIMAN )

TRANSFERRED CASE (CIVIL) NO.110 OF 2011

M/S. GANESH SHIPPING AGENCY PETITIONER(S)  
VERSUS  
UNION OF INDIA & ORS. RESPONDENT(S)

WITH

TRANSFERRED CASE (CIVIL) NO.108 OF 2011

TRANSFERRED CASE (CIVIL) NO.107 OF 2011  
TRANSFERRED CASE (CIVIL) NO.102 OF 2011  
TRANSFERRED CASE (CIVIL) NO.101 OF 2011  
TRANSFERRED CASE (CIVIL) NO.98 OF 2011  
TRANSFERRED CASE (CIVIL) NO.109 OF 2011  
TRANSFERRED CASE (CIVIL) NO.106 OF 2011  
TRANSFERRED CASE (CIVIL) NO.105 OF 2011  
TRANSFERRED CASE (CIVIL) NO.100 OF 2011  
TRANSFERRED CASE (CIVIL) NO.99 OF 2011  
TRANSFERRED CASE (CIVIL) NO.104 OF 2011  
TRANSFERRED CASE (CIVIL) NO.111 OF 2011  
TRANSFER PETITION (CIVIL) NO.1169 OF 2011  
TRANSFER PETITION (CIVIL) NO.1095 OF 2011  
TRANSFER PETITION (CIVIL) NO.1100 OF 2011  
TRANSFER PETITION (CIVIL) NO.1101 OF 2011

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TRANSFER PETITION (CIVIL) NO.1102 OF 2011  
TRANSFER PETITION (CIVIL) NO.1110 OF 2011  
TRANSFER PETITION (CIVIL) NO.1129 OF 2011  
TRANSFER PETITION (CIVIL) NO.1131 OF 2011  
TRANSFER PETITION (CIVIL) NO.1145 OF 2011  
TRANSFER PETITION (CIVIL) NO.1157 OF 2011  
TRANSFER PETITION (CIVIL) NO.1310 OF 2011  
TRANSFERRED CASE (CIVIL) NO.14 OF 2012  
TRANSFERRED CASE (CIVIL) NO.16 OF 2012  
TRANSFERRED CASE (CIVIL) NO.15 OF 2012  
TRANSFER PETITION (CIVIL) NO.807 OF 2011  
TRANSFERRED CASE (CIVIL) NO.74 OF 2012  
TRANSFERRED CASE (CIVIL) NO.76 OF 2012  
TRANSFERRED CASE (CIVIL) NO.77 OF 2012  
TRANSFERRED CASE (CIVIL) NO.57 OF 2012  
TRANSFERRED CASE (CIVIL) NO.59 OF 2012  
TRANSFERRED CASE (CIVIL) NO.61 OF 2012

TRANSFERRED CASE (CIVIL) NO.62 OF 2012

TRANSFERRED CASE (CIVIL) NO.65 OF 2012

TRANSFERRED CASE (CIVIL) NO.84 OF 2012

TRANSFERRED CASE (CIVIL) NO.86 OF 2012

TRANSFER PETITION (CIVIL) NO.1550 OF 2012

TRANSFER PETITION (CIVIL) NO.226 OF 2013

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TRANSFER PETITION (CIVIL) NO.433 OF 2013

TRANSFERRED CASE (CIVIL) NO.150 OF 2013

O R D E R

Section 40(a)(ia) of the Income-Tax Act,

1961 was initially amended by Finance Bill, 2008 with retrospective effect from 01.04.2005. In continuation

of this amendment, by Finance Act, 2010, Section 40(a)(ia) of the Income-Tax Act, 1961 was further

amended. Having regard to these amendments and the

decision of the Gujarat High Court in group of matters being Tax Appeal No.412 of 2013,

'Commissioner of Income Tax vs. Omprakash R. Chaudhari and Others', we are satisfied that

grievance of the petitioner is taken care of.

2. In view of the above, it is not necessary to

go into the merits of diverse contentions raised in

the transferred cases and transfer petitions.

Transferred cases and transfer petitions are disposed

of as infructuous. However, if any of the

petitioners has any grievance, such petitioner may

approach the High Court for redressal of his grievance in accordance with law. ...4/-

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3. With the above observations, these

transferred cases and transfer petitions stand

disposed of with no order as to costs.

.....CJI.  
( R.M. LODHA )

.....J.  
( KURIAN JOSEPH )

NEW DELHI;  
SEPTEMBER 10, 2014  
ITEM NO.103

.....J.  
( ROHINTON FALI NARIMAN )  
COURT NO.1 SECTION XVIA

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

TRANSFERRED CASE (CIVIL) NO(S).97 OF 2011

M/S. JAY SAMNATH IRON WORKS Petitioner(s)

VERSUS

UNION OF INDIA & ANR. Respondent(s)

WITH

T.C. (C) No.110 OF 2011  
T.C. (C) No.108 OF 2011  
T.C. (C) No.107 OF 2011  
T.C. (C) No.102 OF 2011  
T.C. (C) No.101 OF 2011  
T.C. (C) No.98 OF 2011  
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T.P. (C) No.1550 OF 2012  
T.P. (C) No.226 OF 2013

T.P. (C) No.433 OF 2013  
T.C. (C) No.150 OF 2013

Date : 10/09/2014 These petitions were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE KURIAN JOSEPH  
HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Petitioner(s) Mr. B. Adi Narayana Rao, Sr. Adv.  
Mr. M. Srinivas R. Rao, Adv.  
Mr. J. Govardhan, Reddy, Adv.  
Ms. Sudha Gupta, Adv.  
  
Mr. P. K. Manohar, Adv.  
  
Mr. D.N. Ray, Adv.  
Mrs. Sumita Ray, Adv.  
  
Ms. Manisha T. Karia, Adv.  
  
Mr. Abhijat P. Medh, Adv.  
  
Mr. Senthil Jagadeesan, Adv.  
  
Mr. B. V. Balaram Das, Adv.  
  
Mr. Siddhesh Kotwal, Adv.  
Mr. Nirnimesh Dube, Adv.  
  
Mr. K. V. Mohan, Adv.  
Mr. K.V. Balakrishnan, Adv.  
  
Mr. Vikas Malhotra, Adv.  
Mrs. Anil Katiyar, Adv.

For Respondent(s) Mr. Vikas Malhotra, Adv.  
For Mr. B. V. Balaram Das, Adv.  
  
Mr. Garvesh Kabra, Adv.

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

Transferred Case (Civil) No.97 of 2011 is  
dismissed as withdrawn and all other transferred cases  
and transfer petitions stand disposed of in terms of the  
signed orders.

(Neetu Khajuria)  
Sr.P.A.

(Renu Diwan)  
Court Master

(Two separate signed orders are placed on the file.)