

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.13849 OF 2015
(Arising out of SLP(C)No.2073/2015)

XAVIER J PULIKKAL ... APPELLANT(S)

VS.

DEPUTY COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE-1 ... RESPONDENT(S)

J U D G M E N T

ANIL R. DVE, J.

1. Heard the learned counsel.
2. Leave granted.
3. Looking at the facts, we modify the impugned judgment by directing that the Assessing Officer shall consider the matter de novo without being influenced by any observation made by the High Court, in accordance with law.
4. The appeal is disposed of as allowed to the above extent.
5. There shall be no order as to costs.

Signature Not Verified
Digitally signed by
Sarita Purohit
Date: 2015.12.09
14:11:09 IST
Reason:

.....J.
[ANIL R. DAVE]

.....J.
[ADARSH KUMAR GOEL]

New Delhi;
30th November, 2015.
CORRECTED

ITEM NO.8

COURT NO.3

SECTION IIIA

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).2073/2015

(Arising out of impugned final judgment and order dated 20/02/2014
in ITA No.10/2014 passed by the High Court of Kerala at Ernakulam)

XAVIER J PULIKKAL

Appellant(s)

VERSUS

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE-1
(With interim relief and office report)

Respondent(s)

Date : 30/11/2015 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ANIL R. DAVE
HON'BLE MR. JUSTICE ADARSH KUMAR GOEL

For Appellant(s) Mr. V. Giri, Sr. Adv.
Mr. Anunay Mehta, Adv.
Mr. Nishe Rajen Shonker, Adv.

For Respondent(s) Mr. Mukul Rohatgi, AG
Mr. K. Radhakrishnan, Sr. Adv.
Mr. K. Parameshwar, Adv.
Ms. Swarupma Chaturvedi, Adv.
Mr. Subhas Acharya, Adv.
For Mrs. Anil Katiyar, Adv.

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

Leave granted.

The appeal is disposed of as allowed with no order
as to costs in terms of signed Non-reportable judgment.
Pending application, if any, stands disposed of.

(Sarita Purohit)
Court Master

(Sneh Bala Mehra)
Assistant Registrar

(Signed Non-reportable judgment is placed on the file)

ITEM NO.8 COURT NO.3 SECTION IIIA

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

Civil Appeal No(s).2073/2015

XAVIER J PULIKKAL

Appellant(s)

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