

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 (Civil) No(s).9414/2003

(From the judgement and order dated 24/10/2002 in ITA No. 135/2002 of the
HIGH COURT OF KARNATAKA AT BANGALORE)

COMMNR. OF INCOME TAX, BELGAUM & ANR.

Petitioner(s)

VERSUS

BIJAPUR DIST. CENTRAL COOP. BANK

Respondent(s)

(With appln(s) for c/delay in filing SLP and prayer for interim relief and office report)(FOR
FINAL

DISPOSAL)

WITH

Special Leave Petition (C) Nos.9415/2003, 9416/2003, 9413/2003, 12196/2003,
12194/2003, 12195/2003, 12132/2003, 13209/2003, 13211/2003, 13212/2003, 13636/2003, 13639/2003
,
13992/2003, 14599/2003, 11872/2003

(With appln.(s) for c/ddlay in filing SLPs and with prayer for interim
relief and office report)(FOR FINAL DISPOSAL)

Special Leave Petition (C) No.11873/2003, 13381/2003, 13383/2003, 13416/2003

(With prayer for interim relief and office report)(FOR FINAL DISPOSAL)

Special Leave Petition (C) No.11874/2003

(With appln.(s) for amendment of cause title and with prayer for interim
relief and office report)(FOR FINAL DISPOSAL)

Special Leave Petition (C) No.14598/2003

(With appln.(s) for c/delay in filing SLP and exemption from filing O.T. and ex-parte stay and
with

prayer for interim relief and office report)

(FOR FINAL DISPOSAL)

Special Leave Petition (C) Nos.18157/2003, 9177/2004, 3271-3272/2004

(With applns. for c/delay in filing/refiling SLP and amendment of cause title and office report)(FOR

FINAL DISPOSAL)

Special Leave Petition (C) Nos.18353/2003, 18355/2003, 18356/2003, 19740/2003, 21181/2003, 21183/2003,

3256/2004, 3273/2004, 3449/2004, 3253/2004, 3257/2004, 3275/2004, 3291/2004, 5167/2004, 5168/2004,

5169/2004, 5170/2004, 5171/2004, 5172/2004, 5173/2004, 6578/2004, 6581/2004, 6584/2004, 7622/2004,

7625/2004, 7629/2004, 7631/2004, 7632/2004, 7633/2004, 7635/2004, 7642/2004, 7644/2004, 9169/2004,

9170/2004, 9172/2004, 9173/2004, 9174/2004, 9175/2004, 9179/2004, 9181/2004, 9183/2004, 9183/2004,

9184/2004, 9185/2004, 9761/2004, 13590/2004, 15149/2004, 15151/2004, 15153/2004, 15143/2004,

15146/2004, 15145/2004, 15968/2004, 17353-17355/2004, 17356/2004, 17357/2004, 17359/2004,

18332/2004, 20626/2004, 22404/2004, 4835/2005

S.L.P.(C) No...../2003 (CC 9562)

(With appln.(s) for c/delay in filing SLPs. and office report)

(FOR FINAL DISPOSAL)

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Special Leave Petition (C) Nos. 11873/2003, 13381/2003, 13383/2003, 13416/2003,

(With prayer for interim relief and office report)(FOR FINAL DISPOSAL)

Special Leave Petition (C) No.11874/2003

(With appln. for amendment of cause title and with prayer for interim

relief and office report)(FOR FINAL DISPOSAL)

Special Leave Petition (C) Nos.6579/2004, 6580/2004, 6582/2004, 7628/2004, 15154/2004,

(With appln.(s) for c/delay in filing SLP and c/delay in refiling SLP and office report)(FOR FINAL

DISPOSAL)

Special Leave Petition (C) Nos.9683/2004, 2701/2005, 4987/2005, 4986/2005, 4988/2005, 6510/2005,

6513/2005, 6515/2005, 7665/2005, 7667/2005,11194/2005

(With office report)(FOR FINAL DISPOSAL)

Special Leave Petition (C) Nos. 9685/2004, 9686/2004

(For final disposal)

Special Leave Petition (C) No.7411/2003

(With appln. for c/delay in filing SLP)

Civil Appeal Nos.6894-6895 of 2002

(With office report)

Date: 06/01/2006 These Petitions were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE C.K. THAKKER

HON'BLE MR. JUSTICE R.V. RAVEENDRAN

For Petitioner(s) Mr. Mohan Parasaran, A.S.G.

Mr. Anuvrat Sharma, Adv.

Mrs. Varuna Bhandari Gugnani, Adv.

Ms. Deeksha Mishra, Adv.

Mrs. Swarupa Reddy, Adv.

Mr. Anivesh Sharma, Adv.

Mr. Raghu Nath Kapur, Adv.

Mr. B.V. Balaram Das, Adv.

Mr. B. Krishna Prasad, Adv.

in CAs.6894-95/02: Ms. Asha Gopalan Nair, Adv.

For Respondent(s) Mr. Dhruv Mehta, Adv.

Mr. Harshvardhan Jha, Adv.

Mr. Yashraj Singh Deora, Adv.

Mr. A.A. Kulkarni, Adv.

for M/S K.L. Mehta & Co., Advs.

Mr. G. Sarangan, Sr.Adv.

Mr. Ramesh N. Keswani, Adv.

Mr. Sanjay N. Kunur, Adv.

Mr. N.N. Keshwani, Adv.

Mr. P.R. Ramasesh, Adv.

Mr. P.P. Singh, Adv.

...3/-

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Mr. Chinmoy Khaladkar, Adv.

Mr. S.K. Nandy, Adv.

Mr. S.V. Deshpande, Adv.

Mr. Shivaji M. Jadhav, Adv.

Mr. Gopal Jain, Adv.

Mrs. Nandini Gore, Adv.

Mr. B.V. Balaram Das, Adv.

Mr. T.L.V. Iyer, Sr. Adv.

Mr. Subramonium Prasad, Adv.

Mr. R. Gopal Krishnan, Adv.

Mr. S.N. Jha, Adv.

Ms. Vanita Bhargava, Adv.

UPON hearing counsel the Court made the following

O R D E R

In Special Leave Petitions:

Delay condoned.

The applications for amendment of cause title are allowed.

The point in issue is squarely covered against the petitioner-Revenue by v

arious

decisions of this Court, including the latest decision, dated 8th April, 2005 in

Commissioner of Income Tax, Jalandhar Vs. Nawanshahar Central Coop. Bank Ltd.

(C.A.No.2499/2005) by a Bench of which one of us (Hon'ble C.K.Thakker, J.) was a

member.

In this view, the special leave petitions are dismissed.

In Civil Appeal Nos.6894-6895/2002:

The civil appeals are allowed, in terms of the signed order. No costs.

(N. Annapurna)

Court Master

(V.P. Tyagi)

Court Master

(Signed order in civil appeal is placed on the file)

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS.6894-6895 OF 2002

The Rajasthan State Cooperative Bank Ltd.

...Appellant(s)

Versus

Commissioner of Income Tax

...Respondent(s)

O R D E R

The point in issue is squarely covered against the respondent-Revenue by various decisions of this Court, including the latest decision, dated 8th April, 2005, in Commissioner of Income Tax, Jalandhar Vs. Nawanshahar Central Coop. Bank Ltd. (C.A.No.2499/2005) by a Bench of which one of us (Hon'ble C.K.Thakker, J.) was a member.

In this view, the civil appeals are allowed.

No costs.

.....CJI.

(Y.K. SABHARWAL)

.....J

(C.K. THAKKER)

.....J.

(R.V. RAVEENDRAN)

New Delhi,

January 06, 2006.