\214ITEM NO.15 COURT NO.1 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 (Civil) No(s).29089/2011

(From the judgement and order(s) dated 25/07/2011 in CMWP No. 1739/2006 of The HIGH COURT OF JUDICATURE AT ALLAHABAD)

GHAZIABAD DEV. AUTHORITY Petitioner(s)

VERSUS

C.I.T. & ORS. Respondent(s)

(With appln(s) for stay, permission to place addl. documents on record, stay and prayer for interim relief)

Date: 08/11/2011 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. Gopal Subramaniam,Sr.Adv.
Dr. Rajeev Dhawan,Sr.Adv.
Mr. Manoj Swarup,Adv.
Ms. Lalita Kohli,Adv.
Mr. Sandeep S. Karhail,Adv.
Mr. Abhishek Swarup,Adv.
for M/s. Manoj Swarup & Co.,Advs.

For Respondent(s)

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

Permission to file additional documents is granted.
Issue notice.

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We are of the, prima facie, view that the petitioner ought not to have filed the Writ Petition directly in the High Court against the Order of Assessment. There are large number of issues which, in our view, should be decided by the Statutory Appellate Authorities under the Act. Those Authorities will also consider the nature of the amendment, which has been introduced in the Income Tax Act. If the Department agrees, we will set aside the impugned order or atleast its observation in this connection and ask the petitioner to file a regular appeal extending the period of limitation.

Dasti service, in addition, is permitted.

[Alka Dudeja] [Madhu Saxena]

A.R.-cum-P.S. Assistant Registrar