

ITEM NO.106A+106B

COURT NO.4

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. 2335 OF 2003

COMMNR. OF INCOME TAX, MUMBAI

Appellant (s)

VERSUS

D.P. SANDU BROS CHEMBUR (P) LTD.

Respondent(s)

(With prayer for interim relief and office report)

WITH

Civil Appeal NO. 2333 of 2003

(With prayer for interim relief and office report)

Civil Appeal NO. 2336-2338 of 2003

(With prayer for interim relief and office report)

Civil Appeal NO. 2334 of 2003

(With prayer for interim relief and office report)

Civil Appeal NO. 4468 of 2003

(With office report)

Civil Appeal NO. 1387 of 2004

(With office report)

S.L.P.(C) NO. 700 of 2005

(With Appl.(s) for c/delay in filing SLP)

[Alongwith papers in SLP(C) NO.20441/2001]

C.A.Nos.6996-6997/2004

Date: 25/01/2005 These Appeals were called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE RUMA PAL

HON'BLE MR. JUSTICE ARIJIT PASAYAT

HON'BLE MR. JUSTICE C.K. THAKKER

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For Appellant(s)

Mr.Mohan Parasaran, ASG

Mr.Preetesh Kapur, Adv.

Mr. B.V. Balaram Das,Adv.

For Respondent(s)

Mr.Joseph Vellapally, Sr.Adv.

Ms.Ruby Singh Ahuja, Adv.

Ms.Saloni Gupta, Adv.

Mrs. Manik Karanjawala,Adv.

Ms.Nandini Gore, Adv.

Mr. Rustom B.Hathikhanawala, Adv.

Mr. Annam D.N. Rao, Adv.

Mr. Jay Savla, Adv.

Ms.Meenakashi, Adv.

Ex-Parte

UPON hearing counsel the Court made the following

O R D E R

Mr.Mohan Parasaran, learned ASG appearing on behalf of the appellant, commenced his arguments at 11.30 AM and concluded at 2.35 PM.

Thereafter, Mr.Joseph Vellapally, learned senior counsel appearing on behalf of

the respondent, made his submissions till 2.45 PM. Arguments concluded.

Judgment reserved.

(Satish K. Yadav)

Court Master

(Madhu Saxena)

Court Master

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1.C.I.T. Vs. B.C. Srinivasa Shetty :1981 (128) I.T.R.294(SC)

: (at p.299)

2. C.I.T.Vs.Mrs. Shirinbai P.Pundole (Bom): 1981 (129) ITR 448:

(page 450 follows CIT v. Jehmi Hal Cooper)

3. Nila Products Ltd. v. CIT : 1984 (148) ITR 99 (Bom) (page 103 following CIT v.Shirinbai P.Pundole)

4. Bawa Shiv Charan Singh v.CIT :1984(149) ITR 29(Del): pages 34 to 38)
- 5.CIT v. Merchandisers Pvt. Ltd :182 ITR 107(Ker)
- 6.CIT v. Mangtu Ram Jaipuria : 192 ITR 533 (Cal)
- 7.CIT v.Joy Ice Creams :201 ITR 894 (Kar)
- 8.B.K.Roy Pvt. Ltd.v.CIT :211 ITR 500 (Cal)
- 9.B.G.Shah Vs. CIT 162 ITR 23
- 10.United Commercial Bank V.CIT : 32 ITR 688 (SC) = 1958 SCR 79
- 11.Nalinkant Ambalal Mody vs.S.A.L.Narayan Row :61 ITR 428
- 12.CIT v.Chugandass & Co.:55 ITR 17
- 13 East India Housing & Land Development Trust v.CIT:42 ITR 49
- 14.S.G.Mercantile Corpn.Pvt.Ltd.v.CIT :83 ITR 700
- 15.Kalyanji Gangadhar Bhagat v.Veerji Bharmal & Anr.:(1995) 3 SCC 725
16. Gasper vs.CIT 117 ITR 581 (Cal) 192 ITR 382 (SC)
17. ITR Vol. 176 (1989) 417 at 419
18. ITR Vol. 202 (1989) 298 at 300

