

SECTION IIIA
IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

PETITION FOR SPECIAL LEAVE TO APPEAL (C) NOS. 21916 AND 22700 OF 2015

WITH

INTERLOCUTORY APPLICATION NOS. 2 & 3 AND 1 & 2

(Application for Direction No. 2 & 3 in SLP No. 21916 and No. 1 & 2 in SLP No. 22700)

GHAZIABAD DEVELOPMENT AUTHORITY

...PETITIONER

VERSUS

COMMISSIONER OF INCOME TAX, GHAZIABAD & ORS.

...RESPONDENTS

OFFICE REPORT

SLP NO. 21916 OF 2015

The matter above-mentioned was listed before the Hon'ble Court on 14th August, 2015, when the Hon'ble Court was pleased to pass the following order:-

"It is submitted by Mr. Chidambaram, learned senior counsel for the petitioner that the High Court could not have extended the period of limitation in view of the Constitution Bench judgment of this Court in Padma Sundara Rao (Dead) & Ors. vs. State of Tamil Nadu & Ors. [(2002) 3 SCC 533]. Needless to say, the said judgment was rendered in the context of Section 6 of the Land Acquisition Act 1894. On being pointed out about the applicability of the judgment, it is contented by the learned senior counsel that under Section 142 (2A) of the Income Tax Act, 1961, the competent authority is obliged to pass an order relating to special audit within 21 months and even if the period of stay granted by the High Court is excluded, the authority was required to pass the order within a period of 21 months, in addition to the period that was covered under the order of stay of the High Court.

Issue notice returnable within eight weeks.

The assessing officer shall not proceed for a period of eight weeks.

List the matter immediately after eight weeks."

It is submitted for information of the Hon'ble Court that notice was issued to all the four respondents through Registered Post on 26th August, 2015. Mrs. Anil Katiyar, Advocate has on 29th October, 2015 filed Vakalatnama and memo of appearance on behalf of Respondent No. 1 to 3. Neither AD Card nor unserved cover containing the notice has been received back in respect of Respondent No. 4.

Service of notice is not complete in respect of Respondent No. 4.

It is further submitted that counsel for the petitioner has on 16th October, 2015 filed an application for direction. The same has been registered as Interlocutory Application No. 2. Copy of the same has been included in the paper books.

It is also submitted that counsel for the petitioner has on 19th November, 2015 filed an application for direction. The same has been registered as Interlocutory Application No. 3. Copy of the same is being circulated herewith for the kind perusal of the Hon'ble Court.

SLP NO. 22700 OF 2015

The matter above-mentioned was listed before the Hon'ble Court on 17th August, 2015, when the Court was pleased to pass the following order:-

"Issue notice.

In the meantime, there shall be stay of assessment proceedings.

The matter be tagged along with SLP (C) No. 21916 of 2015."

Accordingly, notice was issued to all the four respondents through Registered Post on 3rd September, 2015. Mrs. Anil Katiyar, Advocate has on 29th October 2015 filed Vakalatnama on behalf of the Respondent Nos. 1-3. Neither AD Card nor unserved cover containing the notice has been received back in respect of Respondent No. 4.

Service of notice is not complete in respect of Respondent No. 4.

It is further submitted that counsel for the petitioner has on 16th October, 2015 filed an application for direction. The same has been registered as Interlocutory Application No. 1. Copy of the same has been included in the paper books.

It is also submitted that counsel for the petitioner has on 19th November, 2015 filed an application for direction. The same has been registered as Interlocutory Application No. 2. Copy of the same is being circulated herewith for the kind perusal of the Hon'ble Court.

The matters alongwith applications above-mentioned are listed before the Hon'ble Court with this office report.

DATED THIS THE 20TH DAY OF NOVEMBER, 2015.

ASSISTANT REGISTRAR

Copy to:-

Mr. Sunil Kr. Jain, Advocate

Mrs. Anil Katiyar, Advocate

ASSISTANT REGISTRAR