

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s). 4945/2004

M/S. SONA & SONS

Appellant(s)

VERSUS

COMMNR. OF INCOME TAX & ANR.

Respondent(s)

(with office report)

WITH

C.A. No. 4946/2004

(With Office Report)

C.A. No. 4947/2004

(With Office Report)

C.A. No. 4948-4949/2004

(With Office Report)

C.A. No. 776/2013

(With Office Report)

C.A. No. 999/2013

C.A. No. 2930/2013

Date : 22/07/2015 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s)

Mr. Sanjay Kunur,Adv.

Mr. R.N.Keswani,Adv.for

M/s Keswani & Co.

M/s. Lawyer S Knit & Co,Adv. (NP)

For Respondent(s)

Mr. K.Radhakrishna,Sr.Adv.

Mr. T.M.Singh,Adv.

Mr. D.L.ChidanandaAdv.

Ms. S.Chaturvedi,Adv.

Ms. Gargi Khanna,Adv.

Ms. Anil Katiyar,Adv.

Mr. B. V. Balaram Das,Adv.

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

The appeals filed by the assessee are dismissed. In so far as the appeals of the Revenue are concerned, those are also dismissed on the ground of low tax effect.

(SUMAN WADHWA)
AR-cum-PS

(SUMAN JAIN)
COURT MASTER

Signed order is placed on the file.

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 4945 OF 2004

M/s. Sona & Sons

Appellant(s)

VERSUS

Commnr. Of Income Tax & Anr.

Respondent(s)

WITH

CIVIL APPEAL NOS. 4946-4949 OF 2004 776 of 2013 AND 999 AND
2930 OF 2013

O R D E R

After hearing the case at length we find that on the facts of this case the High Court has rightly come to the conclusion that it is covered by the judgment of this Court in East India Housing and Land Development Trust Ltd vs. Commissioner of Income Tax, West Bengal 1962 (62) ITR 49. The appeals of the assessee are dismissed and in so far as the appeals of the Revenue are concerned, those are also dismissed on the ground of low tax effect.

.....J.
(A.K.SIKRI)

.....J.
(ROHINTON FALI NARIMAN)

New Delhi;
Date: 22.7.2015.