ITEM NO.41 COURT NO.5 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 (C) No(s). 21916/2015

(Arising out of impugned final judgment and order dated 13/04/2015 in CMWP No. 391/2009 passed by the High Court of Judicature at Allahabad)

GHAZIABAD DEVELOPMENT AUTHORITY Petitioner(s)

VERSUS

COMMISSIONER OF INCOME TAX, GHAZIABAD AND ORS. Respondent(s)

(with appln. (s) for permission to file additional documents and interim relief and office report)

Date : 14/08/2015 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE DIPAK MISRA
HON'BLE MR. JUSTICE PRAFULLA C. PANT

For Petitioner(s) Mr. P. Chidambram, Sr. Adv.
Mr. Sunil Kumar Jain, AOR
Mr. Pawanshree Agrawal, Adv.
Mr. Akarsh Garg, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following

O R D E R

It is submitted by Mr. Chidambram, 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 contended 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.

(Gulshan Kumar Arora)
Court Master

(H.S. Parasher)
Court Master