

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.1955/2011

C.I.T., AHMEDABAD

Appellant(s)

VERSUS

SHAILESH P. SHAH

Respondent(s)

O R D E R

Feeling aggrieved and dissatisfied with the impugned judgment and order dated 02.07.2007 passed by the High Court of Gujarat at Ahmedabad in Income Tax Appeal No.1232 of 2006, the Revenue has preferred the present appeal.

From the impugned judgment and order passed by the High Court, it appears that while dismissing the appeal preferred by the Revenue, the Division Bench of the High Court has relied upon its earlier decision in a group of cases in *Commissioner of Income Tax, Ahmedabad-I vs. Kamlesh K. Shah*, Tax Appeal No.1228/2006 to 1229/2006.

It is reported that against the relied upon decision the Revenue preferred appeal before this Court and by order dated 13.02.2009, this Court had dismissed the SLP (C)... CC 1202/2009 (C.I.T., Ahmedabad vs. M/s Kamlesh Shah).

Under these circumstances and in view of the dismissal of the Special Leave Petition against the relied upon judgment, the present appeal also deserves to be dismissed and is accordingly dismissed. No costs.

Pending application(s), if any, stand disposed of.

.....J.

[M.R. SHAH]

.....J.

NEW DELHI;

MARCH 23, 2023

ITEM NO.103

COURT NO.4

SECTION III

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). 1955/2011

C.I.T., AHMEDABAD

VERSUS

Appellant(s)

SHAILESH P. SHAH

Respondent(s)

Date : 23-03-2023 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE M.R. SHAH
HON'BLE MR. JUSTICE C.T. RAVIKUMAR

For Appellant(s) Mr. Raj Bahadur Yadav, AOR
Mr. N. Venkatraman, A.S.G.
Ms. Vishakha, Adv.
Mr. Shetty Uday Kumar Sagar, Adv.
Mr. H. R. Rao, Adv.
Mrs. Rekha Pandey, Adv.
Ms. Sansriti Pathak, Adv.

For Respondent(s) Ms. Manisha T. Karia, AOR
Ms. Nidhi Nagpal, Adv.
Mr. Adarsh Kumar, Adv.
Mr. Aditya Keshar, Adv.
Mr. Rohan Trivedi, Adv.

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

The appeal is dismissed in terms of the signed order.

Pending application(s), if any, shall stand disposed of.

(DEEPAK JOSHI)
COURT MASTER (SH)(NISHA TRIPATHI)
ASSISTANT REGISTRAR

(Signed Order is placed on the File)