

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

SPECIAL LEAVE PETITION (CIVIL) Diary No(s).4186/2019

(Arising out of impugned final judgment and order dated 04-10-2017 in DBITA No. 250/2017 passed by the High Court of Judicature for Rajasthan At Jaipur)

PRINCIPAL COMMISSIONER OF INCOME TAX I Petitioner(s)

VERSUS

M/S SHREE SALASAR OVERSEAS (P) LTD. Respondent(s)

(WITH I.R. and IA No.27646/2019-CONDONATION OF DELAY IN FILING)

WITH

Diary No(s). 2824/2019 (XV)

(WITH I.R. and IA No.27458/2019-CONDONATION OF DELAY IN FILING)

Date : 18-02-2019 These petitions were called on for hearing today.

CORAM : HON'BLE DR. JUSTICE D.Y. CHANDRACHUD
HON'BLE MR. JUSTICE HEMANT GUPTA

For Petitioner(s) Mr. D.L. Chidanand, Adv.
Ms. Anita Sahni, Adv.
Mrs. Anil Katiyar, AOR
Mr. Shashank Shekhar, Adv.
Mr. Prithviraj Singh, Adv.
Mr. Shakti Pandey, Adv.
Ms. Sheetal Rajput, Adv.

For Respondent(s)

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

Delay condoned.

In view of Circular No. 3 of 2018 dated 11 July 2018 issued by the Central Board of Direct Taxes and the tax effect being less than Rs one crore, we dismiss the Special Leave Petitions only on this ground.

However, the question of law is kept open.

(SANJAY KUMAR-I)
AR-CUM-PS

(SAROJ KUMARI GAUR)
COURT MASTER