

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.5932 OF 2010

COMMISSIONER OF INCOME TAX-XVII, DELHI ... APPELLANT(S)

VS.

M/S DOORDARSHAN COMMERCIAL SERVICES ... RESPONDENT(S)

WITH

SLP(CIVIL)Nos.3320-3321 OF 2011

O R D E R

Civil Appeal No.5932 of 2010

Heard the learned senior counsel appearing on behalf of the appellant and perused the impugned judgment and order dated 13th November, 2006 passed by the High Court of Delhi whereby the appeal has been dismissed. In this matter the appellant-Commissioner of Income Tax, Delhi has been directed to approach the High Powered Committee for permission/clearance of Committee on Disputes for filing appeal by relying upon a decision of this Court in the case of *Oil & Natural Gas Commission v. CCE* (1994) 116 CTR (SC) 643 = 1994 (70) ELT 45.

Learned senior counsel has invited our attention to the Constitution Bench judgment of this Court in the case of *Electronics Corporation of India Ltd. v. Union of India* reported in 2011(265) E.L.T. 11(S.C) wherein this Court has held that the mechanism for approaching the

High Powered Committee later on called as "Committee of Secretaries" and finally termed as "Committee on Disputes" has outlived its utility and therefore, orders in the case of *Oil and Natural Gas Commission's* case *supra* has been recalled.

In this view of the matter, we set aside the impugned order and remand the matter to the High Court for deciding the appeal on merits in accordance with law. Thus, the appeal succeeds and is allowed.

SLP(Civil)Nos.3320-3321 of 2011

List these matters next week.

.....J.
[R.K.AGRAWAL]

.....J.
[ABHAY MANOHAR SAPRE]

New Delhi;
February 7, 2018.

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Civil Appeal No(s). 5932/2010

COMMR.OF INCOME TAX-XVII,DELHI

Appellant(s)

VERSUS

M/S DOORDARSHAN COMMERCIAL SERVICES

Respondent(s)

WITH SLP(C) No. 3320-3321/2011

Date : 07-02-2018 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE R.K. AGRAWAL

HON'BLE MR. JUSTICE ABHAY MANOHAR SAPRE

For Appellant(s) Mr. K.Radhakrishnan,Sr.Adv.
Ms. Sadhna Sandhu,Adv.
Mr. Subhash Acharya,Adv.
For Mrs. Anil Katiyar, AOR

Ms. Radhalakshmi R.,Adv.
Mr. Rajeev Sharma, AOR

For Respondent(s) Ms. Radhalakshmi R.,Adv.
Mr. Rajeev Sharma, AOR

Mr. K.Radhakrishnan,Sr.Adv.
Ms. Sadhna Sandhu,Adv.
Mr. Subhash Acharya,Adv.
For Mrs. Anil Katiyar, AOR

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

Civil Appeal No.5932 of 2010

The appeal is allowed in terms of the signed order.

SLP(Civil)Nos.3320-3321 of 2011

List these matters next week.

(ANITA MALHOTRA)
COURT MASTER

(CHANDER BALA)
COURT MASTER

(Signed order is placed on the file.)