ITEM NO.2 COURT NO.6 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). 18119-18120/2013
(ARISING OUT OF IMPUGNED FINAL JUDGMENT AND ORDER DATED 25/08/2010 IN TA NO. 7/2004 AND DATED 28/03/2012 IN CA NO. 26/2010 PASSED BY THE HIGH COURT OF BOMBAY AT GOA)

COMMISSIONER OF INCOME TAX, PANAJI PETITIONER(S)

VERSUS

AUTOMOBILE CORP. OF GOA LTD. RESPONDENT(S)
(WITH INTERIM RELIEF AND OFFICE REPORT)

WITH

SLP(C) NO. 10603-10604/2014
(WITH OFFICE REPORT)

Date : 12/08/2016 These petitions were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE RANJAN GOGOI
HON'BLE MR. JUSTICE PRAFULLA C. PANT

For Petitioner(s) Mr. A.N.S. Nadkarni, ASG
Ms. Rekha Pandey, Adv.
Mr. S.A. Haseeb, Adv.
Mrs. Anil Katiyar, Adv.

For Respondent(s)
Mr. Rustom B. Hathikhanawala, Adv.

Mr. Ninad Laud, Adv.
Mr. Karan Mathur, Adv.
Mr. Jayant Mohan, Adv.

UPON hearing the counsel the Court made the following

O R D E R

Leave granted.

The appeals are disposed of in terms of the signed order.

[VINOD LAKHINA] [ASHA SONI]
COURT MASTER COURT MASTER

[SIGNED ORDER IS PLACED ON THE FILE]

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS.8011-8012 OF 2016
[Arising out of Special Leave Petition (Civil) No.18119-18120/2013]

COMMISSIONER OF INCOME TAX,
PANAJI ...APPELLANT

VERSUS

AUTOMOBILE CORP. OF GOA
LTD. ...RESPONDENT

WITH

CIVIL APPEAL NOS.8013-8014 OF 2016
[Arising out of Special Leave Petition (Civil) No.10603-10604/2014]

ORDER

C.A. NOS. OF 2016 (@ SLP(C) NOS. 18119-18120/2013]

1. Leave granted.

2. The High Court by the order dated 25th August, 2010 has disposed of the appeal filed by the Revenue without entering into the merits on the ground that the tax demand which forms the subject matter of the appeal is less than Rs.2,00,000/-

(Rupees two lakh). Thereafter, the High Court by the order dated 28th March, 2012 has dismissed the Review Petition filed by the Revenue holding the same to be not maintainable against the order passed under the provisions of Section 260A of the Income Tax Act, 1961.

3. Before this Court, an affidavit has been filed by the Revenue explaining how the notional tax effect is far beyond the amount of Rs.2,00,000/- (Rupees two lakh). Moreover, in *Commissioner of Income Tax* Vs. *Meghalaya Steels Ltd.*, decided on 5th August, 2015, a view has been taken by this Court that the review would be available in respect of the orders passed under Section 260A of the Income Tax Act, 1961.

4. In view of the above, we allow the appeals and set aside both the orders dated 25th August, 2010 and 28th March, 2012 passed by the High Court in Tax Appeal No.7 of

2004 and Civil Application (Review) No.26 of 2010 respectively and request the High Court to decide the review petition and thereafter the appeal itself, if so required, on merits. We also make it clear that we have expressed no opinion on the merits of any of the contentions of the parties.

C.A. NOS. OF 2016 (@ SLP(C) NOS. 10603-10604/2014]

5. Leave granted.

6. In view of the order passed above in civil appeals arising out of Special Leave Petition (Civil) Nos. 18119-18120/2013, these appeals are also disposed of in the similar terms.

....................,J.
(RANJAN GOGOI)

...................,J.
(PRAFULLA C. PANT)

NEW DELHI
AUGUST 12, 2016