

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 (Civil)...../2011
(CC 13694/2011)
(From the judgement and order(s) in dated 21/02/2011 in ITA
No.379/2011 of The HIGH COURT OF DELHI AT N. DELHI)

C.I.T CENTRAL-III

Petitioner(s)

VERSUS

SURYA HERBAL LTD.

Respondent(s)

(With appln(s) for c/delay in filing SLP)

Date: 29/08/2011 This Petition was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE K.S. RADHAKRISHNAN
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Petitioner(s)

Mr. Goolam E. Vahanvati, AG.
Mr. Rupesh Kumar, Adv.
Mr. Anand Kannan, Adv.
Mr. B.V. Balaram Das, Adv.

For Respondent(s)

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

Delay condoned.
Liberty is given to the Department to move
the High Court pointing out that the Circular dated
9th February, 2011, should not be applied ipso
facto, particularly, when the matter has a
cascading effect. There are cases under the Income
.....2/-

- 2 -

Tax Act, 1961, in which a common principle may be
involved in subsequent group of matters or large
number of matters. In our view, in such cases if
attention of the High Court is drawn, the High
Court will not apply the Circular ipso facto. For
that purpose, liberty is granted to the Department
to move the High Court in two weeks.

The special leave petition is, accordingly,
disposed of.

[Alka Dudeja]
A.R.-cum-P.S.

[Madhu Saxena]
Assistant Registrar