úITEM NO.9 COURT NO.1 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 (Civil) No(s).19085/2011

(From the judgement and order dated 14/02/2011 in WP No.9036/2007
of The HIGH COURT OF DELHI AT N. DELHI)

HONDA SIEL POWER PRODUCTS LTD. Petitioner(s)

VERSUS

DY.COMMR.OF I.T & ANR Respondent(s)

(With prayer for interim relief and office report)

Date: 29/07/2011 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. Ajay Vohra,Adv.
Ms. Kavita Jha,Adv.

For Respondent(s)

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

In our view, the re-opening of assessment is fully justified on the facts and circumstances of the case. However, on the merits of the case, it would be open to the assessee to raise all contentions with regard to the amount of Rs.98.46 lakhs being offered for tax as well as it's contention on Section 14A of the Income Tax Act, 1961.

Subject to above, the special leave petition is dismissed.

[T.I. Rajput] [Madhu Saxena]
A.R.-cum-P.S. Assistant Registrar