

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).10472/2009

(From the judgement and order dated 12/05/2008 in ITA No.331/2008
of The HIGH COURT OF CALCUTTA)

C.I.T., CALCUTTA

Petitioner(s)

VERSUS

W.BENGAL INFRAS.DEV.FIN.CORP.LTD.

Respondent(s)

(With appln(s) for c/delay in filing SLP, prayer for interim
relief and office report)

Date: 10/12/2010 This Petition was called on for hearing today.

CORAM :

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

For Petitioner(s)

Mr. Vivek Tankha, ASG.
Mr. Arijit Prasad, Adv.
Mr. C.V. Subba Rao, Adv.
Mr. Pratul Shandilya, Adv.
Mr. Sumeer Sodhi, Adv.
Mr. Vaibhav Srivastava, Adv.
Mr. D. Kumanan, Adv.
Mr. B.V. Balaram Das, Adv.

For Respondent(s)

Dr. D.P. Pal, Sr. Adv.
Mr. Anando Sen, Adv.
Mr. K.V. Mohan, Adv.

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

By consent, the matter is taken up for
hearing.

Heard learned counsel on both sides.

...2/-

- 2 -

Delay condoned.

Leave granted.

The civil appeal is allowed.

The High Court is requested to dispose of
this case as early as possible, preferably within a
period of four months from today.

No order as to costs.

[T.I. Rajput]
A.R.-cum-P.S.

[Madhu Saxena]
Assistant Registrar

[Signed order is placed on the file]
IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.10462 OF 2010
(Arising out of S.L.P. (C) No.10472 of 2009)

Commissioner of Income Tax, Kolkata-II ...Appellant(s)

Versus

West Bengal Infrastructure Development
Finance Corporation Limited ...Respondent(s)

O R D E R

By consent, the matter is taken up for hearing.

Heard learned counsel on both sides.

Delay condoned.

Leave granted.

Looking to the amount of tax involved in this case, we are of the view that the High Court ought to have decided the matter on merits. In all such cases where there is delay on the part of the Department, we request the High Court to consider imposing costs but certainly it should examine the cases on merits and should not dispose of cases merely on the ground of delay, particularly when huge stakes are involved.

Accordingly, the impugned order is set aside and the matter is remitted to the High Court to decide the case de novo in accordance with law.

We request the High Court to dispose of this case as

....2/-

- 2 -

early as possible, preferably within a period of four months from today.

The civil appeal is, accordingly, allowed.

No order as to costs.

.....CJI.
[S.H. KAPADIA]

.....J.
[K.S. PANICKER RADHAKRISHNAN]

.....J.
[SWATANTER KUMAR]

New Delhi,
December 10, 2010.