

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).27008/2010

(From the judgement and order dated 01/07/2010 in WP No.6876/2008
of The HIGH COURT OF DELHI AT N. DELHI)

M/S MARUTI SUZUKI INDIA LTD.

Petitioner(s)

VERSUS

ADDL.COMMR.OF I.T

Respondent(s)

(With appln(s) for permission to place addl. documents on record
and prayer for interim relief)

Date: 01/10/2010 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. S. Ganesh, Sr. Adv.
Mr. Nageswar Rao, Adv.
Mr. Ashish Gupta, Adv.
for M/s. Suresh A. Shroff & Co., Adv.

For Respondent(s)

Mr. Mohan Parasaran, ASG.
Mr. Rahul Kaushik, Adv.
Mr. Gaurav Dhingra, Adv.

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

Leave granted.

By consent, the matter is taken up for
hearing.

The civil appeal is disposed of with no
order as to costs.

[Alka Dudeja]
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.8457 OF 2010
(Arising out of S.L.P. (C) No.27008 of 2010)

M/s. Maruti Suzuki India Limited

...Appellant(s)

Versus

Additional Commissioner of Income Tax

...Respondent(s)

O R D E R

Leave granted.

By consent, the matter is taken up for hearing.

In this case, the High Court has remitted the matter to the Transfer Pricing Officer ['TPO' for short] with liberty to issue fresh show-cause notice. The High Court has

further directed the TPO to decide the matter in accordance with law.

Further, on going through the impugned judgement of the High Court dated 1st July, 2010, we find that the High Court has not merely set aside the original show-cause notice but it has made certain observations on the merits of the case and has given directions to the TPO, which virtually concludes the matter. In the circumstances, on that limited issue, we hereby direct the TPO, who, in the meantime, has already issued a show-cause notice on 16th September, 2010, to proceed with the matter in accordance with law uninfluenced by the observations/directions given by the High Court in the

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impugned judgement dated 1st July, 2010.

The TPO will decide this matter on or before 31 st December, 2010.

The civil appeal is, accordingly, disposed of with no order as to costs.

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

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

.....J.
[SWATANTER KUMAR]

New Delhi,
October 01, 2010.