ÈITEM NO.43 COURT NO.2 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).7413-7423/2009

(From the judgement and order dated 06/05/2008 in Income Tax Appeals No.94/2005, 100/2005, 1/2006, 26/2006, 84/2006, 119/2007, 99/2005, 101/2005, 131/2005, 85/2006 & 45/2007 of the HIGH COURT OF RAJASTHAN AT JODHPUR)

DOWAGER MAHARANI RESID.ACCOM.WEL.AMEN.T. Petitioner(s)

VERSUS

C.I.T.,JODHPUR Respondent(s)

Date: 05/02/2010 These Petitions were called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE S.H. KAPADIA
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Petitioner(s) Mr. S.Ganesh, Sr.Adv.
Mr. Pratap Venugopal, Adv.
Ms. Surekha Raman, Adv.
Mr. Dileep Poolakkot, Adv.
for M/s. K.J. John & Co.,Advs.

For Respondent(s) Mr. B. Bhattacharya, ASG.
Mr. H.R. Rao, Adv.
Mr. Vikas Malhotra, Adv.
Mr. B.V. Balaram Das,Adv.

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

Prima facie, we find merit in the contention of the assessee that there was no need for the High Court to interpret Section 25B of the Income Tax Act on the facts and circumstances of this case. We do not find, prima facie, the reason for having examined Section 25B.

...2/-

In the circumstances, we hereby grant permission to the assessee-petitioner to move the High Court for recall/expungement of only those observations pertaining to Section 25B if the High Court so deems it fit.

The Special Leave Petitions are disposed of accordingly.

(N. ANNAPURNA)
COURT MASTER

(MADHU SAXENA)
COURT MASTER