>ITEM NO.26 COURT NO.2 SECTION IIIA

SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).20367/2007

(From the judgement and order dated 30/07/2007 in WP No.4765/2007
of The HIGH COURT OF JUDICATURE AT ALLAHABAD, BENCH AT LUCKNOW)

UNION OF INDIA & ORS. Petitioner(s)

VERSUS

INCOME TAX BAR ASSO.,LUCKNOW Respondent(s)

(With prayer for interim relief)

Date: 14/12/2007 This Petition was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE B.N. AGRAWAL
HON'BLE MR. JUSTICE G.S. SINGHVI

For Petitioner(s) Mr. Mohan Parasaran,ASG.
Mr. K. Subba Rao,Adv.
Mr. K.K. Senthilvalan,Adv.
Mr. B.V. Balaram Das,Adv.

For Respondent(s) Mr. Anurag Kishore,Adv.
Mr. Rajesh Kumar,Adv.

UPON hearing counsel the Court made the following
ORDER

Heard learned counsel for the parties.

Leave granted.

The civil appeal is disposed of.

No costs.

[Alka Dudeja] [Om Prakash]
Court Master Court Master
[Signed order is placed on the file]

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.5941 OF 2007
(Arising out of S.L.P. (C) No.20367 of 2007)

Union of India & Ors. ...Appellant(s)

Versus

Income Tax Bar Asscn., Lucknow ...Respondent(s)

O R D E R

Heard learned counsel for the parties.

Leave granted.

By the impugned order, the High Court has permitted the assessees to file Income Tax Returns in Form Saral 2-D instead of Forms ITR-1 to ITR-8. It has been stated by the learned counsel appearing on behalf of the respondent that this order was passed by the High Court because of paucity of time and non-availability of adequate number of forms. We are not impressed by the submission. Whether the Return should be filed in a particular Form is not the business of the Court. It is for the statutory Authority to decide the same. Be that as it may, as the original time for filing the Return has already expired, the learned Additional Solicitor General, appearing behalf of the Union of India, stated that the time for filing the Return in the prescribed Form is being extended to 29th February, 2008, in relation to all

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categories of assessees. This being the position, the impugned order is set aside. All the assessees, who have already filed Return in Form Saral 2-D, pursuant to the impugned order passed by the Allahabad High Court or any other High Court in the Country, are required to file Return in the prescribed Form by 29th February, 2008, to which date time is going to be extended.

The civil appeal is, accordingly, disposed of.

No costs.

......................J.
[B.N. AGRAWAL]

......................J.
[G.S. SINGHVI]

New Delhi,
December 14, 2007.