

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 10774 OF 2018

(Arising out of S.L.P. (C) NO. 19880 OF 2018)

COMMISSIONER OF INCOME TAX (LTU)

APPELLANT(S)

VERSUS

M/S RELIANCE INDUSTRIES LTD.

RESPONDENT(S)

O R D E R

Leave granted.

The appeal was filed by the Department (appellant herein) before the High Court against the judgment of the Income Tax Appellate Tribunal (ITAT). However, the said appeal was defective and the appellant took abnormal time of 1371 days in removing those defects. An application for condonation of delay was also filed. Since there was abnormal delay, the Registrar/Prothonotary & Senior Master of the Bombay High Court passed the Order dismissing the appeal for non-removal of office objections. The appellant herein took out a Notice of Motion against the aforesaid Order which has been rejected by the High Court vide the impugned Judgment.

No doubt, there is a long delay in removing the objections, we are of the opinion that in a case like this the High Court should have condoned the delay in removing the office objections and heard the

matter on merits.

However, for the said delay caused by the appellant, the appellant shall pay cost of Rupees one lac within four weeks, which shall be deposited with the Supreme Court Bar Association Lawyers' Welfare Fund.

In view of the above, we condone the delay in removing office objections and remit the matter to the High Court for consideration of the case on merits.

The appeal is allowed as indicated above.

.....J.
(A.K. SIKRI)

.....J.
(ASHOK BHUSHAN)

NEW DELHI,
OCTOBER 26, 2018

ITEM NO.42

COURT NO.4

SECTION IX

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 19880/2018

(Arising out of impugned final judgment and order dated 22-08-2017 in NOM No. 684/2017 passed by the High Court of Judicature At Bombay)

COMMISSIONER OF INCOME TAX (LTU)

Petitioner(s)

VERSUS

M/S RELIANCE INDUSTRIES LTD.

Respondent(s)

Date : 26-10-2018 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE ASHOK BHUSHAN

For Petitioner(s) Mfr. Vikramjit Banerjee, ASG
Ms. Purnima Bhat Kak, Adv.
Mr. Manish Pushkarna, Adv.
Mrs. Anil Katiyar, AOR

For Respondent(s) Mr. S.K. Bagaria, Sr. Adv.
Mr. K. R. Sasiprabhu, AOR
Mr. Vishnu Sharma, Adv.
Mr. Rohit Chandra, Adv.

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

Leave granted.

The appeal stands allowed in terms of the signed order.

Pending applications, if any, stand disposed of.

(SUSHIL KUMAR RAKHEJA)
AR-CUM-PS

(RAJINDER KAUR)
BRANCH OFFICER

(Signed order is placed on the file.)