

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 42742/2019

(Arising out of impugned final judgment and order dated 01-03-2019 in WP No. 3398/2018 passed by the High Court Of Judicature At Bombay)

INCOME TAX OFFICER 16(1)(1)(4) & ANR.

Petitioner(s)

VERSUS

SOUTH YARRA HOLDINGS

Respondent(s)

(FOR ADMISSION and I.R. and IA No.190553/2019-CONDONATION OF DELAY IN FILING and IA No.190554/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 18-12-2019 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE UDAY UMESH LALIT
HON'BLE MR. JUSTICE VINEET SARAN

For Petitioner(s) Mr. Joydip Roy, Adv.
Ms. Gargi Khanna, Adv.
Mr. Satyalipsu Roy, Adv.
Mrs. Anil Katiyar, AOR

For Respondent(s)

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

Delay condoned.

The tax effect in the present matter being less than two crores, in view of the CBDT Circular dated 8.8.2019, we see no reason to interfere. The special leave petition is dismissed.

We however, left all questions of law open to be considered in an appropriate matter.

Pending applications, if any, stand disposed of.

(INDU MARWAH)
COURT MASTER (SH)

(SUMAN JAIN)
BRANCH OFFICER