

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). 1567/2019

(Arising out of impugned final judgment and order dated 12-06-2018
in ITAT No. 18/2017 passed by the High Court at Calcutta)

PR. COMMISSIONER OF INCOME TAX 4

Petitioner(s)

VERSUS

SHALIMAR CHEMICAL WORKS LIMITED

Respondent(s)

(WITH I.R. and IA No. 19240/2019 - CONDONATION OF DELAY IN FILING)

Date : 25-11-2019 This petition was called on for hearing today.

CORAM :

HON'BLE DR. JUSTICE D.Y. CHANDRACHUD
HON'BLE MR. JUSTICE HRISHIKESH ROYFor Petitioner(s) Mr. Mahabir Singh, Sr. Adv.
Ms. Archana Pathak Dave, Adv.
Mr. H.R. Rao, Adv.
Mrs. Anil Katiyar, AORFor Respondent(s) Mr. Somnath Banerjee, Adv.
Mr. Siddhartha Chowdhury, AORUPON hearing the counsel the Court made the following
O R D E R

Delay condoned.

Since the tax effect in the present case is at
Rs 1,52,42,740 and having regard to the circular of the
Central Board of Indirect Taxes & Customs dated 22 August
2019, we are not entertaining the Special Leave Petition.

The Special Leave Petition is accordingly dismissed.

However, the question of law is kept open.

(SANJAY KUMAR-I)
AR-CUM-PS(SAROJ KUMARI GAUR)
COURT MASTER