

ITEM NO.54

COURT NO.6

SECTION XI

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).26334/2017
(Arising out of impugned final judgment and order dated 13-02-2017 in ITA No. 446/2009 passed by the High Court of Judicature at Allahabad)

COMMISSIONER OF INCOME TAX

PETITIONER(S)

VERSUS

M/S PHOENIX LAMPS LTD.

RESPONDENT(S)

Date : 22-04-2019 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ABHAY MANOHAR SAPRE

HON'BLE MR. JUSTICE DINESH MAHESHWARI

For Petitioner(s)

Mr.Aman Lekhi, ASG
Ms.Rekha Pandey, Adv.
Mr.S.A.Haseeb, Adv.
Mrs.Anil Katiyar, AOR

For Respondent(s)

Mr.Kavin Gulati, Adv.
Dr.Shashwat Bajpai, Adv.
Mr.Rohit Sthalekar, Adv.
Mr.Sunny Choudhary, AOR

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

Admittedly, as a result of the impugned order remanding the case to the Tribunal (ITAT), the Tribunal has passed the final order in the instant matter pending this special leave petition.

If that be so, the remedy of the aggrieved in our view lies in filing an appeal under Section 260-A of the Income Tax Act, 1961 before the jurisdictional High Court against the said order.

We, therefore, find no good ground to interfere with the impugned order passed by the High Court which in our view stands complied with by the Tribunal.

Needless to say, in the event of an appeal being filed by the aggrieved before the High Court, the same shall be decided strictly in accordance with law.

With the aforesaid observation, the special leave petition is disposed of.

Pending applications, if any, stand disposed of.

(Ashok Raj Singh)
Court Master

(Chander Bala)
Court Master