

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S) .11189/2016

JEANS KNIT PRIVATE LTD. BANGALORE

APPELLANT(S)

VERSUS

THE DEPUTY COMMISSIONER OF INCOME
TAX BANGALORE, AND ORS

RESPONDENT(S)

WITH

C.A. No. 11190/2016, C.A. No. 11191/2016, C.A. No. 11192/2016,
C.A. No. 11193/2016, C.A. No. 11194/2016, C.A. No. 11195/2016,
C.A. No. 11196-11197/2016, C.A. No. 11198-11199/2016, C.A. No.
11200-11201/2016, C.A. No. 11202/2016, C.A. No. 11203/2016, C.A.
No. 11204/2016, C.A. No. 11205/2016, C.A. No. 11206/2016, C.A. No.
11207/2016, C.A. No. 11208/2016, C.A. No. 11209/2016, C.A. No.
11210/2016, C.A. No. 11211/2016, C.A. No. 11212/2016, C.A. No.
11213/2016, C.A. No. 11214/2016, C.A. No. 11215/2016, C.A. No.
11216/2016, C.A. No. 11217/2016, C.A. No. 11218/2016, C.A. No.
11219/2016, C.A. No. 11220/2016, C.A. No. 11221/2016, C.A. No.
11222/2016, C.A. No. 11223/2016, C.A. No. 11224/2016, C.A. No.
11225/2016, C.A. No. 11226-11228/2016, C.A. No. 11229/2016 and C.A.
No. 11230/2016

O R D E R

We have heard learned counsel for the parties at length and
all these matters can be disposed of by a short order.

Signature Not Verified
Digitally signed by
ASHWANI KUMAR
Date: 2016.12.17
10:51:31 IST
Reason: []

We find that the High Courts in all these cases have dismissed
the writ petitions preferred by the appellant/assessee herein

challenging the issuance of notice under Section 148 of the Income Tax Act, 1961 and the reasons which were recorded by the Assessing Officer for reopening the assessment. These writ petitions are dismissed by the High Courts as not maintainable. The aforesaid view taken is contrary to the law laid down by this Court in Calcutta Discount Limited Company vs. Incom Tax Officer, Companies District I, Calcutta & Anr. [(1961) 41 ITR 191 (SC)]. We, thus, set aside the impugned judgments and remit the cases to the respective High Courts to decide the writ petitions on merits.

We may make it clear that this Court has not made any observations on the merits of the cases, i.e. the contentions which are raised by the appellant challenging the move of the Income Tax Authorities to re-open the assessment. Each case shall be examined on its own merits keeping in view the scope of judicial review while entertaining such matters, as laid down by this Court in various judgments.

We are conscious of the fact that the High Court has referred to the Judgment of this Court in Commissioner of Income Tax and others vs. Chhabil Dass Agarwal, [(2013) ITR 357 (SC)]. We find that the principle laid down in the said case does not apply to these cases.

During the pendency of these appeals, stay of re-assessment was granted, which shall continue till the disposal of the writ

petitions before the High Courts.

The appeals are allowed in the aforesaid terms.

.....J.
[A.K. SIKRI]

.....J.
[ABHAY MANOHAR SAPRE]

NEW DELHI;
DECEMBER 08, 2016.

REVISED

ITEM NO.101

COURT NO.8

SECTION IIIA

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

Civil Appeal No(s). 11189/2016

JEANS KNIT PRIVATE LTD. BANGALORE

Appellant(s)

VERSUS

THE DEPUTY COMMISSIONER OF INCOME
TAX BANGALORE, AND ORS.

Respondent(s)

WITH

C.A. No. 11190/2016
(With Interim Relief)

C.A. No. 11191/2016
(With Interim Relief Office Report)

C.A. No. 11192/2016
(With Interim Relief and Office Report)

C.A. No. 11193/2016
(With Interim Relief and Office Report)

C.A. No. 11194/2016
(With Office Report)

C.A. No. 11195/2016
(With Interim Relief and Office Report)

C.A. No. 11196-11197/2016
(With Interim Relief and Office Report)

C.A. No. 11198-11199/2016
(With Interim Relief and Office Report)

C.A. No. 11200-11201/2016
(With Interim Relief and Office Report)

C.A. No. 11202/2016
(With Interim Relief and Office Report)

C.A. No. 11203/2016

(With Interim Relief and Office Report)

C.A. No. 11204/2016

(With Interim Relief and Office Report)

C.A. No. 11205/2016

(With Interim Relief and Office Report)

C.A. No. 11206/2016

(With appln.(s) for permission to file additional documents and Interim Relief and Office Report)

C.A. No. 11207/2016

(With Interim Relief and Office Report)

C.A. No. 11208/2016

Interim Relief and Office Report)

C.A. No. 11209/2016

(With Interim Relief and Office Report)

C.A. No. 11210/2016

(With appln.(s) for permission to file additional documents and appln.(s) for exemption from filing c/c of the impugned judgment and Interim Relief and Office Report)

C.A. No. 11211/2016

(With Interim Relief and Office Report)

C.A. No. 11212/2016

(With Interim Relief and Office Report)

C.A. No. 11213/2016

(With Interim Relief and Office Report)

C.A. No. 11214/2016

(With Interim Relief and Office Report)

C.A. No. 11215/2016

(With Interim Relief and Office Report)

C.A. No. 11216/2016

(With Interim Relief and Office Report)

C.A. No. 11217/2016

(With Interim Relief and Office Report)

C.A. No. 11218/2016

(With Interim Relief and Office Report)

C.A. No. 11219/2016

(With Interim Relief and Office Report)

C.A. No. 11220/2016
(With Interim Relief and Office Report)

C.A. No. 11221/2016
(With Interim Relief and Office Report)

C.A. No. 11222/2016
(With Interim Relief and Office Report)

C.A. No. 11223/2016
(With Interim Relief and Office Report)

C.A. No. 11224/2016
(With Interim Relief and Office Report)

C.A. No. 11225/2016
(With Interim Relief and Office Report)

C.A. No. 11226-11228/2016
(With Interim Relief and Office Report)

C.A. No. 11229/2016
(With Interim Relief and Office Report)

C.A. No. 11230/2016
(With
Interim Relief and Office Report)

Date : 08/12/2016 These appeals were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE ABHAY MANOHAR SAPRE

For Appellant(s) Mr. Nageswar Rao, Adv.
Mr. Sandeep S. Karhail, Adv.
Mr. Pukhrambam Ramesh Kumar, Adv.
Mr. Uday Manaktala, Adv.

Mr. Jehangir Mistry, Sr. Adv.
K. Parameshwar, Adv.
Mr. R. Sivaraman, Adv.
Mr. P. Vinay Kumar, Adv.

Mr. Bhargava V. Desai, Adv.
Ms. Akriti Dewan, Adv.

Mr. Pramit Saxena, Adv.

Mr. K.V. Jagdishvaran, Adv.
Ms. G. Indira, Adv.

Mr. P. Vinay Kumar, Adv.

Mr. Arvind P. Datar, Sr. Adv.
Mr. Arjun Krishnan, Adv.
Mr. M.V. Swaroop, Adv.

Mr. Arvind P. Datar, Sr. Adv.
Mr. Suhrit Parthasathy, Adv.
Ms. Rashmi Nanda Kumar, Adv.
Mr. Gaurav Agrawal, Adv.

Mr. Ajay Vohra, Adv.
Ms. Kavita Jha, Adv.
Mr. Udit Naresh, Adv.
Mr. Anil Kumar Gautam, Adv.

Mr. Subramaniam Prasad, Sr. Adv.
Mr. P. Ramesh, Adv.

Mr. V. Vasudevan, Adv.
Mr. V. Ramasubramanian, Adv.
Mr. B. Ramaswamy, Adv.

Mr. T. Srinivasa Murthy, Adv.
Mr. Senthil Jagadeesan, Adv.
Mr. Govind Manoharan, Adv.
Ms. Shruti Iyer, Adv.

Mr. Arvind P. Datar, Sr. Adv.
Mr. Pratap Venugopal, Adv.
Ms. Surekha Raman, Adv.
Ms. Niharika, Adv.
Mr. Anuj Sarma, Adv.
Mr. Aman Shukla, Adv.
Ms. Kanika Kalaiyarasan, Adv.
For M/s. K. J. John & Co.

Mr. Mayank Nagi, Adv.
Mr. Shekhar Prit Jha, Adv.

Mr. Jay Kishor Singh, Adv.

For Respondent(s)

Mr. Arijit Prasad, Adv.
Mr. Ritesh Kumar, Adv.
Ms. Movita, Adv.
Mrs. Anil Katiyar, Adv.
Ms. Akhila, J. Adv.

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

The appeals are allowed in terms of the signed order.

Pending application(s), if any, shall be disposed of
accordingly.

(Ashwani Thakur)
COURT MASTER

(Rajinder Kaur)
COURT MASTER

(Signed order is placed on the file)

ITEM NO.101

COURT NO.8

SECTION IIIA

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

Civil Appeal No(s). 11189/2016

JEANS KNIT PRIVATE LTD. BANGALORE

Appellant(s)

VERSUS

THE DEPUTY COMMISSIONER OF INCOME
TAX BANGALORE, AND ORS.

Respondent(s)

WITH

C.A. No. 11190/2016
(With Interim Relief)C.A. No. 11191/2016
(With Interim Relief Office Report)C.A. No. 11192/2016
(With Interim Relief and Office Report)C.A. No. 11193/2016
(With Interim Relief and Office Report)C.A. No. 11194/2016
(With Office Report)C.A. No. 11195/2016
(With Interim Relief and Office Report)C.A. No. 11196-11197/2016
(With Interim Relief and Office Report)C.A. No. 11198-11199/2016
(With Interim Relief and Office Report)C.A. No. 11200-11201/2016
(With Interim Relief and Office Report)C.A. No. 11202/2016
(With Interim Relief and Office Report)C.A. No. 11203/2016
(With Interim Relief and Office Report)

C.A. No. 11204/2016
(With Interim Relief and Office Report)

C.A. No. 11205/2016
(With Interim Relief and Office Report)

C.A. No. 11206/2016
(With appln.(s) for permission to file additional documents and
Interim Relief and Office Report)

C.A. No. 11207/2016
(With Interim Relief and Office Report)

C.A. No. 11208/2016
Interim Relief and Office Report)

C.A. No. 11209/2016
(With Interim Relief and Office Report)

C.A. No. 11210/2016
(With appln.(s) for permission to file additional documents and
appln.(s) for exemption from filing c/c of the impugned judgment
and Interim Relief and Office Report)

C.A. No. 11211/2016
(With Interim Relief and Office Report)

C.A. No. 11212/2016
(With Interim Relief and Office Report)

C.A. No. 11213/2016
(With Interim Relief and Office Report)

C.A. No. 11214/2016
(With Interim Relief and Office Report)

C.A. No. 11215/2016
(With Interim Relief and Office Report)

C.A. No. 11216/2016
(With Interim Relief and Office Report)

C.A. No. 11217/2016
(With Interim Relief and Office Report)

C.A. No. 11218/2016
(With Interim Relief and Office Report)

C.A. No. 11219/2016
(With Interim Relief and Office Report)

C.A. No. 11220/2016
(With Interim Relief and Office Report)

C.A. No. 11221/2016
(With Interim Relief and Office Report)

C.A. No. 11222/2016
(With Interim Relief and Office Report)

C.A. No. 11223/2016
(With Interim Relief and Office Report)

C.A. No. 11224/2016
(With Interim Relief and Office Report)

C.A. No. 11225/2016
(With Interim Relief and Office Report)

C.A. No. 11226-11228/2016
(With Interim Relief and Office Report)

C.A. No. 11229/2016
(With Interim Relief and Office Report)

C.A. No. 11230/2016
(With
Interim Relief and Office Report)

Date : 08/12/2016 These appeals were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE ABHAY MANOHAR SAPRE

For Appellant(s) Mr. Nageswar Rao, Sr. Adv.
Mr. Sandeep S. Karhail, Adv.
Mr. Pukhrambam Ramesh Kumar, Adv.
Mr. Uday Manaktala, Adv.

Mr. Jehangir Mistry, Sr. Adv.
K. Parameshwar, Adv.
Mr. R. Sivaraman, Adv.
Mr. P. Vinay Kumar, Adv.

Mr. Bhargava V. Desai, Adv.
Ms. Akriti Dewan, Adv.

Mr. Pramit Saxena, Adv.

Mr. K.V. Jagdishvaran, Adv.

Ms. G. Indira, Adv.

Mr. P. Vinay Kumar, Adv.

Mr. Arvind P. Datar, Sr. Adv.

Mr. Arjun Krishnan, Adv.

Mr. M.V. Swaroop, Adv.

Mr. Arvind P. Datar, Sr. Adv.

Mr. Suhrith Parthasathy, Adv.

Ms. Rashmi Nanda Kumar, Adv.

Mr. Gaurav Agrawal, Adv.

Mr. Ajay Vohra, Adv.

Ms. Kavita Jha, Adv.

Mr. Udit Naresh, Adv.

Mr. Anil Kumar Gautam, Adv.

Mr. Subramaniam Prasad, Sr. Adv.

Mr. P. Ramesh, Adv.

Mr. V. Vasudevan, Adv.

Mr. V. Ramasubramanian, Adv.

Mr. B. Ramaswamy, Adv.

Mr. T. Srinivasa Murthy, Adv.

Mr. Senthil Jagadeesan, Adv.

Mr. Govind Manoharan, Adv.

Ms. Shruti Iyer, Adv.

Mr. Arvind P. Datar, Sr. Adv.

Mr. Pratap Venugopal, Adv.

Ms. Surekha Raman, Adv.

Ms. Niharika, Adv.

Mr. Anuj Sarma, Adv.

Mr. Aman Shukla, Adv.

Ms. Kanika Kalaiyarasan, Adv.

For M/s. K. J. John & Co.

Mr. Mayank Nagi, Adv.

Mr. Shekhar Prit Jha, Adv.

Mr. Jay Kishor Singh, Adv.

For Respondent(s)

Mr. Arijit Prasad, Adv.

Mr. Ritesh Kumar, Adv.

Ms. Movita, Adv.

Mrs. Anil Katiyar, Adv.

Ms. Akhila, J. Adv.

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

The appeals are allowed in terms of the signed order.

Pending application(s), if any, shall be disposed of
accordingly.

(Ashwani Thakur)

COURT MASTER

(Signed order is placed on the file)

(Rajinder Kaur)

COURT MASTER