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) Nos. 27963-27966/2015

(Arising out of impugned final judgment and order dated 06/05/2015 in WP No. 565/2015 with IA No. 1197/2015 with IA No. 1835/2015 with IA No. 2420/2015 passed by the High Court Of Jharkhand At Ranchi)

M/S SIDHI VINAYAK METCOM LIMITED Petitioner(s)

VERSUS

UNION OF INDIA & ORS Respondent(s)

(With appln. (s) for exemption from filing O.T. and interim relief)

Date : 05/10/2015 These petitions were called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Petitioner(s)
Mr. Sanjay Parikh, Adv.
Ms. Ninni Susan, Adv.
Mr. Pukhrambam Ramesh Kumar, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following

O R D E R

Application for exemption from filing official translation is allowed.

The assessment in respect of Assessment Years 2010-2011 and 2011-2012 was reopened by the Income Tax Department by issuing notice under Section 148 of the Income Tax Act. Assessments for these years were carried out afresh by the Assessing Officer imposing an additional tax demand of Rs. 64 lakhs. The petitioner has filed appeal against the said order which is pending before the Commissioner of Income Tax (Appeals) (hereinafter referred to as 'CIT (Appeals)'). The petitioner also moved an application for stay of the demand. On this application, CIT(Appeals) passed orders granting stay of interest and in respect of the tax amount, the petitioner was permitted to deposit the same in 16 installments. However, the petitioner committed default in making payment of very first installment because of which the bank account of the petitioner was attached. The order was challenged by filing a writ petition in the High Court which has been dismissed by the impugned order.

It is stated at the Bar that up to now the petitioner has paid a sum of Rs.27.7 lakhs in all.

It is also pointed out by the learned counsel for the petitioner that the main reason for reopening of the assessment for the aforesaid years by issuance of notice under Section 148 of the Income Tax Act was certain proceedings under Central Excise Act.

He has filed additional documents wherein a copy of the decision dated 16.09.2015 passed by the Customs, Excise and Service Tax Appellate Tribunal (hereinafter referred to as 'CESTAT') is annexed revealing that in appeal against the Order-in-Original of the Excise Department, the CESTAT has set aside the said order and remitted the case back to the Adjudicating Authority for fresh adjudication.

In view of the aforesaid subsequent event, it would

be appropriate if the petitioner approaches the CIT(Appeals) once again with an application for stay bringing the aforesaid events to the notice of the CIT (Appeals). We are confident that CIT(Appeals) shall consider the application on its own merits and pass orders thereon within a period of four weeks from the date of filing the application.

The special leave petitions are disposed of.

(Nidhi Ahuja) **COURT MASTER**	**(Renu Diwan)** **COURT MASTER**