

IT E M NO.24 COU RT NO.5 SECT I O N I I I A

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

Petition(s) for Special Leave to Appeal (Civil)...CC 3022/ 2009

(From the judgment and order dated 17/09 / 2007 in ITA No. 1244/ 2006  
of The H I G H C O U R T O F D E L H I AT N E W D E L H I )

C.I.T., D E L H I Petitioner(s)

V E R S U S

M / S.JO Y C O I N D I A P V T.LT D. Respondent(s)

(With appln(s) for c/delay in filing SL P)

Date: 20/03 / 2 009 This Petition was called on for hearing today.

C O R A M :  
H O N ' B L E M R. J U S T I C E S.H. K A P A D I A  
H O N ' B L E M R. J U S T I C E A F T A B A L A M

For Petitioner(s) Mr. Harish Chandra, Sr.Adv.  
Ms. Sadhana Sandhu, Adv.  
Mr. B.V. Balaram Das,Adv.

For Respondent(s) Mr. Sandeep S. Karhail, Adv.  
Mr. Ajay Vohra, Adv.  
Ms. Kavita Jha, Adv.

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

**The Special Leave Petition is dismissed as we are of the view that in**

**this case the penalty was not leviable since the point involved was a debatable**

**point.**

(S. Thapar) (Madhu Saxena)

PS to Registrar Court Master