

**ITEM NO.30 COURT NO.5 SECTION IIIA**

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil)...../2009  
CC 4159/2009

(From the judgement and order dated 05/05/2008 in ITA  
No.287/2008  
of the HIGH COURT OF CALCUTTA)

**C.I.T., CALCUTTA Petitioner(s)**

**VERSUS**

**PCBL INDUSTRIAL FINANCE LTD. Respondent(s)**

(With appln(s) for c/delay in filing SLP)

Date: 02/04/2009 This Petition was called on for hearing today.

CORAM :  
HON'BLE MR. JUSTICE S.H. KAPADIA  
HON'BLE MR. JUSTICE AFTAB ALAM

For Petitioner(s) Mr. V. Shekhar, Sr.Adv.  
Mr. Amey Nargolkar, Adv.  
Mr. B.V. Balaram Das, Adv.

For Respondent(s)

UPON hearing counsel the Court made the following

ORDER

Issue notice as to why the matter should not be remitted to the High Court particularly when an important question of law arises. It may be noted that there is conflict of opinions on the interpretation of Section 14-A of the Income Tax Act.

Dasti granted.

(N. ANNAPURNA) (MADHU SAXENA)  
COURT MASTER COURT MASTER

**ITEM NO.23 COURT NO.3 SECTION IIIA**

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil)...../2009  
CC 3988/2009

(From the judgement and order dated 21/09/2007 in TA  
No.31/2007 of  
the HIGH COURT OF UTTARANCHAL AT NAINITAL)

**C.I.T.. UTTARAKHAND Petitioner(s)**

**VERSUS**

**M/S.SAIPEM SPA,ITALY Respondent(s)**

(With appln(s) for c/delay in filing SLP and office report)

Date: 06/04/2009 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA

HON'BLE MR. JUSTICE AFTAB ALAM

For Petitioner(s) Mr. V. Shekhar, Sr.Adv.

Mr. Gaurav Agrawal, Adv.

Mr. B.V. Balaram Das,Adv.

For Respondent(s)

UPON hearing counsel the Court made the following  
ORDER

Dismissed.

(N. ANNAPURNA) (MADHU SAXENA)

COURT MASTER COURT MASTER

**ITEM NO.7 COURT NO.5 SECTION IIIA**

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil)...CC  
3728/2009

(From the judgment and order dated 07/08/2008 in ITA  
No. 96/2002  
of The HIGH COURT OF DELHI AT NEW DELHI)

**C.I.T.,DELHI Petitioner(s)**

**VERSUS**

**NESTLE INDIA LTD. Respondent(s)**

(With appln(s) for c/delay in filing SLP)

Date: 02/04/2009 This Petition was called on for hearing  
today.

CORAM :  
HON'BLE MR. JUSTICE S.H. KAPADIA  
HON'BLE MR. JUSTICE AFTAB ALAM

For Petitioner(s) Mr. Parag Tripathi, ASG.  
Mr. T.A. Khan, Adv.  
Mr. Varun Sarin, Adv.  
Mr. Amey Nargolkar, Adv.  
Mr. B.V. Balaram Das,Adv.

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

UPON hearing counsel the Court made the following  
ORDER

Delay condoned.  
Dismissed.

(S. Thapar) (Madhu Saxena)  
PS to Registrar Court Master

**ITEM NO.21 COURT NO.5 SECTION IIIA**

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil)...CC  
4024/2009

(From the judgment and order dated 17/12/2007 in TA  
No. 1318/2007  
of The HIGH COURT OF DELHI AT NEW DELHI)

**DIRECTOR OF INCOME TAX Petitioner(s)**

**VERSUS**

**BANK OF TOKYO MITSUBISHI LTD. Respondent(s)**

(With appln(s) for c/delay in filing SLP and office report)

Date: 02/04/2009 This Petition was called on for hearing today.

CORAM :  
HON'BLE MR. JUSTICE S.H. KAPADIA  
HON'BLE MR. JUSTICE AFTAB ALAM

For Petitioner(s) Mr. Navin Prakash, Adv.  
Mr. D.L. Chidananda, Adv.  
Mr. B.V. Balaram Das, Adv.

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

UPON hearing counsel the Court made the following  
ORDER

Dismissed.

(S. Thapar) (Madhu Saxena)  
PS to Registrar Court Master

**ITEM NO.10 COURT NO.3 SECTION IIIA**

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil)...../2009  
CC 3892/2009

(From the judgement and order dated 30/01/2008 in TC  
No. 78/2001  
of the HIGH COURT OF KERALA AT ERNAKULAM)

**C.I.T-I,KERALA Petitioner(s)**

**VERSUS**

**M/S WESTERN INDIA PLYWOOD LTD. Respondent(s)**

(With appln(s) for c/delay in filing SLP)

Date: 06/04/2009 This Petition was called on for hearing  
today.

CORAM :  
HON'BLE MR. JUSTICE S.H. KAPADIA  
HON'BLE MR. JUSTICE AFTAB ALAM

For Petitioner(s) Mr. K. Radhakrishnan, Sr.Adv.  
Mr. Naresh Kaushik, Adv.  
Mr. Rupesh Kaushik, Adv.  
Mr. B.V. Balaram Das,Adv.

For Respondent(s)

UPON hearing counsel the Court made the following  
ORDER

Issue notice.

In this case, the assessee had obtained refund of excise  
duty

against bank guarantee. It had utilised this amount  
under Section

28 of the Income Tax Act. The High Court has not taken  
into

account the scope of Section 41(1) of the Income Tax  
Act. Hence,

notice.

(N. ANNAPURNA) (MADHU SAXENA)  
COURT MASTER COURT MASTER