

## **SUPREME COURT JUDGMENTS**

ITEM NO.14 COURT NO.5 SECTION IIIA

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil)...../2009  
CC 4237/2009

(From the judgement and order dated 05/02/2008 in ITA No.582/2007  
of the HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH)

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

**VERSUS**

**SOHAN PAL Respondent(s)**

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

Date: 09/04/2009 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. Arijit Prasad, Adv.

Ms. Rashmi Malhotra, Adv.

Mr. B.V. Balaram Das,Adv.

For Respondent(s)

UPON hearing counsel the Court made the following  
ORDER

Delay condoned.

Since the point involving interpretation of Section 45(5) of the Income Tax Act is a debatable point, question of imposing penalty under Section 271(1)(c) would not arise.

Special Leave Petition is dismissed. This S.L.P. is confined only to question of penalty.

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

**ITEM NO.35 COURT NO.3 SECTION IIIA**

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil)...CC 12711/2008

(From the judgment and order dated 15/09/2007 in ITA No. 850/2006 of The HIGH COURT OF DELHI AT NEW DELHI)

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

**VERSUS**

**M/S PREETI AGGARWALA Respondent(s)**

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

WITH

S.L.P.(C)...CC NO. 141 of 2009 With appln. for c/delay in filing SLP

and with office report

Date: 06/04/2009 These Petitions were 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. Arijit Prasad, Adv.

Mr. T.A. Khan, Adv.

Mr. B.V. Balaram Das,Adv.

For Respondent(s) Mr. Ajay Vohra, Adv.

in CC 141: Ms. Kavita Jha, Adv.

Mr. Sandeep S. Karhail, Adv.

UPON hearing counsel the Court made the following  
ORDER

On the issue of penalty under Section 271(1)(c), we find that an arguable case was made out by the assessee, hence the Special Leave Petitions stand dismissed. On the interpretation of Section 271(1)(B), we express no opinion.

(S. Thapar) (Madhu Saxena)

PS to Registrar Court Master

ITEM NO.12 COURT NO.5 SECTION IIIA

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

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

CC 4234/2009

(From the judgement and order dated 30/10/2007 in ITA No.5/2007  
of the HIGH COURT OF DELHI AT NEW DELHI)

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

**VERSUS**

**DWARIKADHISH INVESTMENT PVT.LTD. Respondent(s)**

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

Date: 09/04/2009 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. S. Wasim A. Qadri, Adv.

Mr. Rahul Kaushik, Adv.

Mr. B.V. Balaram Das, Adv.

For Respondent(s) Ms. Megha Suri, Adv.

Ms. Kavita Jha, Adv.

UPON hearing counsel the Court made the following  
ORDER

Dismissed.

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

ITEM NO.24 & 55 COURT NO.5 SECTION IIIA

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil)...../2009  
CC 4260/2009

(From the judgement and order dated 21/05/2008 in ITA No. 522/2008  
of the HIGH COURT OF DELHI AT NEW DELHI)

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

**VERSUS**

**CHANDA CHAURASIA Respondent(s)**

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

WITH S.L.P.(C)...CC NO. 4726 of 2009

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

Date: 09/04/2009 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. C.V. Subba Rao, Adv.  
Mr. Sanjeev K. Bhardwaj, Adv.  
Mr. B.V. Balaram Das,Adv.

For Respondent(s)

UPON hearing counsel the Court made the following  
ORDER

Issue notice limited to the question as to why the material found  
during the search, even if the search is assumed to be illegal, cannot be  
used for computation of undisclosed income under Chapter XIV-B of the  
Income Tax Act, 1961.

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

ITEM NO.28 COURT NO.5 SECTION IIIA

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil)...../2009  
CC 4571/2009

(From the judgement and order dated 18/07/2008 in Civil Misc.Appln.  
No.63/2008 in TA  
No.423/2007 of the HIGH COURT OF GUJARAT AT  
AHMEDABAD)

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

**VERSUS**

**NIRMA INDUSTRIES LTD. Respondent(s)**

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

Date: 09/04/2009 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. Gopal Subramaniam, Sr.Adv.

Mr. H. Raghavendra Rao, Adv.

Ms. Shrabani Chakrabarty, Adv.

Mr. B.V. Balaram Das,Adv.

For Respondent(s)

UPON hearing counsel the Court made the following  
ORDER

Issue notice limited to the question as to whether the High Court had erred in not framing the following question of law at the time of admission of the Tax Appeal under Section 260A:

"Whether Backward Area Development Subsidy received by the assessee was capital in nature or revenue."

Depending on the answer to the said question, the question of taxability will arise.

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

ITEM NO.40 COURT NO.4 SECTION III A

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil)...../2008  
CC 16710 / 2008

(From the judgement and order dated 28/01 / 2 008 in ITA No. 11/2008 of The  
H I G H COURT OF DE L H I AT N. DE L H I )

**CO M M R . O F INCO M E TAX Petitioner(s)**

**VE R S U S**

**M / S RA M E S H W A R DA Y A L GHAS I RA M PV T. LT D.  
Respondent(s)**

With I.A.1 (C/delay in filing SL P and with prayer for interim relief)

Date: 09/04 / 2 009 This Petition was called on for hearing today.

COR A M :

HON' B L E M R. JUST I C E S.B. SIN H A

HON' B L E D R. JUST IC E MU K U N D A K A M SHA R M A

For Petitioner(s)

Mr. K. Radhkrishnan, Sr.Adv. (NP)

Mr. Lakshmi Iyengar, adv.



Mr. M. Khairati, Adv.  
Mr. B.V. Balaram Das, Adv.

For Respondent(s)

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

Delay condoned.  
The Special Leave Petition is dismissed.

(Sukhbir Paul Kaur) (Pushap Lata Bhardwaj)  
Court Master Court Master