

ITEM NO.17 COURT NO.2 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

Petition(s) for Special Leave to Appeal (Civil)...../2009  
(CC 20854-20855/2009)  
(From the judgement and order dated 14/07/2009 in ITA No.1137/2008  
and ITA No.1162/2008 of The HIGH COURT OF DELHI AT N. DELHI)

ASHWANI CHOPRA Petitioner(s)

VERSUS

COMMR.OF I.T. Respondent(s)

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

Date: 17/12/2009 These Petitions were called on for hearing today.

CORAM :  
HON'BLE MR. JUSTICE S.H. KAPADIA  
HON'BLE MR. JUSTICE H.L. DATTU

For Petitioner(s) Dr. Rakesh Gupta,Adv.  
Mr. Ambhoj Kumar Sinha,Adv.  
Ms. Poonam Ahuja,Adv.

For Respondent(s)

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

By Finance Act, 2009, law has been amended.  
The Joint Directors as well as the Additional  
Directors are now authorised to sign warrant of  
authorisation under Section 132 of the Income Tax  
Act, 1961. In the circumstances, we see no reason

to interfere. Accordingly, special leave petitions are dismissed.

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S.L.P. (C) Nos. (CC 20854-20855/2009):

Learned counsel for the petitioner states that he would like to challenge the constitutional validity of the amendment. We express no opinion thereon. It would be open to the assessee, if so advised, to challenge the provisions of the Income Tax Act in accordance with law. Our giving of liberty does not arise.

[ T.I. Rajput ] [ Madhu Saxena ]  
A.R.-cum-P.S. Court Master