IN THE SUPREME COURT OF INDIA CIVIL APPELLATE JURISDICTION **CIVIL APPEAL NOS.433-436 OF 2010** (Arising out of S.L.P.(C) Nos.5290-5293/2009) C.I.T., Kanpur ...Appellant(s) Versus M/s. Indian Ceramic House & Ors. ...Respondent(s) WITH CIVIL APPEAL NO. OF 2010 (Arising out of S.L.P.(C) No.5294/2009) ORDER Delay condoned. Leave granted. Heard learned counsel on both sides. The only ground on which the Department has challenged the orders of the Settlement Commission is that the Department was not heard adequately by the Settlement Commission because of paucity of time. We are of the view that the Settlement Commission should be directed to hear both sides on the merits of the case and dispose it of in accordance with law. Accordingly, the impugned orders are set aside and matters are remitted to the Settlement Commission for being decided in accordance with law. Civil Appeals are accordingly allowed. No order as to costs.

.....J. (S.H. KAPADIA)J.

(SWATANTER KUMAR)
New Delhi,
January 18, 2010.
ITEM NO.34 COURT NO.2 SECTION IIIA

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) No(s).5290-5293/2009

(From the judgement and order dated 31/03/2008 in UP/KP51/06-07/99, 175,260,165-I.T. of the SETTLEMENT COMMISSION, PRINCIPAL BENCH, NEW DELHI)

C.I.T.,KANPUR Petitioner(s)

VERSUS

M/S.INDIAN CERAMIC HOUSE & ORS. Respondent(s)

(With prayer for interim relief and office report)

WITH S.L.P.(C) NO. 5294 of 2009 (With appln.(s) for c/delay in filing SLP and office report)

Date: 18/01/2010 These Petitions were called on for hearing today.

CORAM:

HON'BLE MR. JUSTICE S.H. KAPADIA HON'BLE MR. JUSTICE SWATANTER KUMAR

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

Mr. T.V. Ratnam, Adv.

Ms. Anjani Aiyagari, Adv.

Mr. B.V. Balaram Das, Adv.

For Respondent(s) Ms. Kavita Jha, Adv.

Mr. Sandeep S. Karhail, Adv.

UPON hearing counsel the Court made the following ORDER

Delay condoned.

Leave granted. Civil appeals are allowed in terms of the signed order. No order as to costs.

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

(Signed order is placed on the file)