

ITEM NO.3 Court 3 (Video Conferencing) SECTION IV-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 (C) No(s). 14708/2020

(Arising out of impugned final judgment and order dated 21-11-2019 in ITA No. 286/2018 passed by the High Court Of Karnataka At Bengaluru)

PR. COMMISSIONER OF INCOME TAX 4 & ANR. Petitioner(s)

VERSUS

M/S MAJESTIC DEVELOPERS Respondent(s)

(FOR ADMISSION and I.R.)

Date : 20-01-2021 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN  
HON'BLE MR. JUSTICE NAVIN SINHA  
HON'BLE MR. JUSTICE K.M. JOSEPH

For Petitioner(s) Mr. Balbir Singh, ASG  
Ms. Rekha Pandey, Adv.  
Mr. Shyam Gopal, Adv.  
Ms. Rashmi Malhotra, Adv.  
Mrs. Anil Katiyar, AOR

For Respondent(s)

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

Having heard Sh. Balbir Singh, learned Additional Solicitor General, for some time, we are of the view that the impugned Judgment does not warrant any interference. However, we make it clear that the observations as to the scope of Section 310(2) of the Income Tax Act, made in the impugned Judgment are *qua* the State of Karnataka, given the particular local act in that case.

In view of the above, the Special Leave Petition is disposed of.

Pending interlocutory application(s), if any, is/are disposed of.

(JAYANT KUMAR ARORA)  
COURT MASTER

(NISHA TRIPATHI)  
BRANCH OFFICER