

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.16815/2017  
[@ SLP (C) NO.1425/2014]

THE COMMISSIONER OF INCOME TAX  
BANGALORE I & ANR.

Petitioner(s)

VERSUS

M/S GEMINI DISTILLERIES

Respondent(s)

WITH

CIVIL APPEAL NO.16818/2017  
[@ SLP(C) No. 1428/2014 (IV-A)]

CIVIL APPEAL NO.16817/2017  
[@SLP(C) No. 1427/2014 (IV-A)]

CIVIL APPEAL NO.16816/2017  
[@SLP(C) No. 1426/2014 (IV-A)]

CIVIL APPEAL NO.16829/2017  
[@SLP(C) No. 1440/2014 (IV-A)]

CIVIL APPEAL NO.16820/2017  
[@SLP(C) No. 1430/2014 (IV-A)]

CIVIL APPEAL NO.16819/2017  
[@SLP(C) No. 1429/2014 (IV-A)]

CIVIL APPEAL NO.16821/2017  
[@ SLP(C) No. 1431/2014 (IV-A)]

CIVIL APPEAL NO.16822/2017  
[@SLP(C) No. 1432/2014 (IV-A)]

CIVIL APPEAL NO.16825/2017  
[@SLP(C) No. 1436/2014 (IV-A)]

CIVIL APPEAL NO.16826/2017  
[@SLP(C) No. 1437/2014 (IV-A)]

CIVIL APPEAL NO.16823/2017  
[@SLP(C) No. 1434/2014 (IV-A)]

CIVIL APPEAL NO.16824/2017  
[@ SLP(C) No. 1435/2014 (IV-A)]

CIVIL APPEAL NO.16827/2017  
[@ SLP(C) No. 1438/2014 (IV-A)]

CIVIL APPEAL NO.16828/2017  
[@ SLP(C) No. 1439/2014 (IV-A)]

O R D E R

Leave granted.

The question raised in this batch of Appeals is as to whether the instructions/circular issued by the Central Board of Direct Taxes on 9.2.2011 will have retrospective operation or not.

This Court in *Commissioner of Income Tax-VIII, New Delhi v. Suman Dhamija* (Civil Appeal Nos.4919-4920/2015) has held that instructions/circular dated 9.2.11 is not retrospective in nature and they shall not govern cases which have been filed before 2011, and that, the same will govern only such cases which are filed after the issuance of the aforesaid instructions dated 9.2.2011.

Learned counsel for the respondents relied upon circular dated 10<sup>th</sup> December, 2015 and specifically relied upon paragraph 10. We are of the considered opinion that the central board of direct taxes cannot issue any circular having retrospective operation.

Respectfully following the above decision, we allow the instant Appeals. The impugned order passed by the High Court dated 2.11.2011 in ITA No.887/2006 is set aside. The matter(s) is/are remitted back to the High Court for re-adjudication on merits and in accordance with law.

The Civil Appeals are allowed in the above terms.

.....J.  
[R.K. AGRAWAL]

.....J.  
[ABHAY MANOHAR SAPRE]

NEW DELHI;  
OCTOBER 12, 2017

ITEM NO.6

COURT NO.7

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 for Special Leave to Appeal (C) No.1425/2014

(Arising out of impugned final judgment and order dated 02-11-2011 in ITA No. 887/2006 passed by the High Court Of Karnataka At Bangalore)

THE COMMISSIONER OF INCOME TAX BANGALORE I & ANR. Petitioner(s)

VERSUS

M/S GEMINI DISTILLERIES

Respondent(s)

WITH

SLP (C) No. 1428/2014 (IV-A)  
 SLP (C) No. 1427/2014 (IV-A)  
 SLP (C) No. 1426/2014 (IV-A)  
 SLP (C) No. 1440/2014 (IV-A)  
 SLP (C) No. 1430/2014 (IV-A)  
 SLP (C) No. 1429/2014 (IV-A)  
 SLP (C) No. 1431/2014 (IV-A)  
 SLP (C) No. 1432/2014 (IV-A)  
 SLP (C) No. 1436/2014 (IV-A)  
 SLP (C) No. 1437/2014 (IV-A)  
 SLP (C) No. 1434/2014 (IV-A)  
 SLP (C) No. 1435/2014 (IV-A)  
 SLP (C) No. 1438/2014 (IV-A)  
 SLP (C) No. 1439/2014 (IV-A)

Date : 12-10-2017 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE R.K. AGRAWAL  
 HON'BLE MR. JUSTICE ABHAY MANOHAR SAPRE

For Petitioner(s) Mr. A.N.S. Nadkarni, ASG  
 Mr. S.A. Haseeb, Adv.  
 Ms. Rekha Pandey, Adv.  
 Mr. W.A. Quadri, Adv.  
 Mrs. Anil Katiyar, AOR

For Respondent(s) Mr. Preetesh Kapur, Adv.  
 Mr. S.K. Kulkarni, Adv.  
 Mr. Ranjit B. Raut, Adv.  
 Ms. Bina Gupta, Adv.

Mr. Raghvendra S. Srivatsa, Adv.  
 Mr. Venkita Subramonium T.R., Adv.  
 Mr. Goutham Shivshankar, Adv.

Mr. K. V. Mohan, AOR  
 Mr. R.K. Raghavan, Adv.

Mr. K.V. Balakrishnan, Adv.

Mr. Balaji Srinivasan, AOR

Mr. A. Raghunath, AOR

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

Leave granted.

The Civil Appeals are allowed in terms of the signed order.

Pending application, if any, stands disposed of.

(ASHA SUNDRIYAL)  
COURT MASTER

(CHANDER BALA)  
COURT MASTER

(Signed order is placed on the file)