

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.17325 OF 2017

[@ SPECIAL LEAVE PETITION (C) NO.28673/2017 @ CC NO.16890/2016]

THE PRINCIPAL COMMISSIONER OF INCOME TAX APPELLANT(S)

VERSUS

M/S. RANGSONS ELECTRONICS PVT. LTD. RESPONDENT(S)

J U D G M E N T

KURIAN, J.

Leave granted.

2. In the nature of the order we propose to pass, it is not necessary to issue notice to the respondent, since this Court has rendered its Judgment in the relied upon matter on 16.12.2016 [(Civil Appeal No.8498/2013) C.I.T. and Anr. v. M/s. Yokogawa India Limited, reported in (2017) 2 SCC 1].

3. Therefore, this appeal is disposed of in terms of the said judgment.

4. Since, notice is not issued to the respondent before this Court, we make it clear that the Assessing Officer will issue notice to the respondent.

5. We also direct the appellant to serve a copy of this judgment to the respondent.

6. Pending applications, if any, shall stand disposed of.

7. There shall be no orders as to costs.

.....J.  
[KURIAN JOSEPH]

.....J.  
[R. BANUMATHI]

NEW DELHI;  
OCTOBER 27, 2017.

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).....CC No(s).  
16890/2016

(Arising out of impugned final judgment and order dated 22-03-2016  
in ITA No. 554/2015 passed by the High Court of Karnataka at  
Bangalore)

THE PRINCIPAL COMMISSIONER OF INCOME TAX PETITIONER(S)

VERSUS

M/S. RANGSONS ELECTRONICS PVT. LTD. RESPONDENT(S)

Date : 27-10-2017 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE KURIAN JOSEPH  
HON'BLE MRS. JUSTICE R. BANUMATHI

For Petitioner(s) Mr. Tushar Mehta, ASG  
Mr. Y.P. Adhyaru, Sr. Adv.  
Mr. Devashish Bharuka, Adv.  
Ms. Rekha Pandey, Adv.  
Mrs. Anil Katiyar, AOR

For Respondent(s)

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

Leave granted.

The appeal is disposed of in terms of the signed judgment.

(NARENDRA PRASAD)  
COURT MASTER

(RENU DIWAN)  
ASST. REGISTRAR

(Signed "Non-Reportable" Judgment is placed on the file)