

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 99 of 2020
[@ Special Leave to Appeal (C) No(s). 28243/2018]

PR. COMMISSIONER OF INCOME TAX, JAIPUR II Appellant (s)

VERSUS

M/S VAIBHAV GLOBAL LIMITED Respondent(s)

O R D E R

Leave granted.

We have heard learned counsel for the parties.

In this appeal, limited notice was issued on 12.10.2018 to the following effect:

"Delay condoned.

It is argued by Mr. A.N.S. Nadkarni, learned Additional Solicitor General, that the Order of the High Court is non-speaking inasmuch as it has not given its own reasons.

Issue notice returnable in three weeks.

This Court shall also decide on the next date of hearing whether the case should be sent back to the High Court for reconsideration."

Mr. Gourab Banerji, learned senior counsel appearing for the assessee submits that the only issue which was argued before the High Court was issue NO.2 as occurring in the order of the High Court. He submits that in so far as issue NO.1 is concerned, it was already decided by the High Court against which the special leave petition was subsequently dismissed on 01.10.2018 in SLP (C) D. No. 30849/2018.

Mr. A.N.S. Nadkarni, learned ASG submits that in the impugned judgment, the High Court has only extracted the order of the

Tribunal and whole consideration is only reflected in para 5 of the judgment which is to the following effect:

“In that view of the matter, no substantial question of law arises.”

From the judgment of the High Court, it is clear that the High Court has not adverted to relevant issues and there does not appear appropriate consideration.

We are of the view that ends of justice be served if the matter is heard again by the High Court. In result, the impugned judgment is set aside and Income Tax Appeal No. 291 of 2017 is revived on the file of the High Court which may be heard afresh. We make it clear that we have not expressed any opinion on the merits of the case. It is for the High Court to consider and take a decision afresh.

The civil appeal is allowed.

.....J.
[ASHOK BHUSHAN]

.....J.
[M.R. SHAH]

NEW DELHI;
January 8, 2020.

Petition(s) for Special Leave to Appeal (C) No(s). 28243/2018

(Arising out of impugned final judgment and order dated 20-11-2017 in DBITA No. 291/2017 passed by the High Court Of Judicature For Rajasthan At Jaipur)

PR. COMMISSIONER OF INCOME TAX JAIPUR II

Petitioner(s)

VERSUS

M/S VAIBHAV GLOBAL LIMITED

Respondent(s)

Date : 08-01-2020 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE ASHOK BHUSHAN
HON'BLE MR. JUSTICE M.R. SHAH

For Petitioner(s) Mr. A.N.S. Nadkarni, ASG
Mr. Arijit Prasad, Sr. Adv.
Mr. D.L. Chidanand, Adv.
Mr. Venkatesh, Adv.
Mr. S.S. Rebello, Adv.
Ms. Arzu Paul, Adv.
Mr. Neeleshwar Pavani, Adv.
Ms. Riya Soni, Adv.
Ms. S. Agarwal, Adv.
Ms. Akansha, Adv.
MS. Juhi Bhambhani, Adv.
Mrs. Anil Katiyar, AOR

For Respondent(s) Mr. Gourab Banerji, Sr. Adv.
Mr. Ninad Laud, Adv.
Ms. Ananyaa Mazumdar, Adv.
Ms. Raka Chatterjee, Adv.
Mr. Sahil Tagotra, AOR

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

Leave granted.

The civil appeal is allowed in terms of the signed order.

Pending application, if any, stands disposed of.

(MEENAKSHI KOHLI)
COURT MASTER

(RENU KAPOOR)
COURT MASTER

[Signed order is placed on the file]