

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). 23976/2017

(Arising out of impugned final judgment and order dated 10-04-2017 in GA No. 599/2016 passed by the High Court At Calcutta)

DENIEL MERCHANTS P. LTD. & ANR.

Petitioner(s)

VERSUS

INCOME TAX OFFICER & ANR.

Respondent(s)

(FOR ADMISSION and I.R. and IA No.75620/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT[TO BE TAKEN UP ALONGWITH D.NO.31604/2017])

WITH

SLP(C) No. 28808/2017 (XVI)

(FOR ADMISSION and I.R. and IA No.94851/2017-CONDONATION OF DELAY IN FILING and IA No.94854/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 27799/2017 (XVI)

(FOR ADMISSION and I.R. and IA No.87607/2017-CONDONATION OF DELAY IN FILING and IA No.87608/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 27754/2017 (XVI)

(FOR ADMISSION and I.R. and IA No.92808/2017-CONDONATION OF DELAY IN FILING and IA No.92813/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 27800/2017 (XVI)

( IA No.86863/2017-CONDONATION OF DELAY IN FILING and IA No.86866/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 27797/2017 (XVI)

(FOR ADMISSION and I.R. and IA No.86394/2017-CONDONATION OF DELAY IN FILING and IA No.86395/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 28786/2017 (XVI)

(FOR ADMISSION and I.R. and IA No.100888/2017-CONDONATION OF DELAY IN FILING and IA No.100890/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 27801/2017 (XVI)

(FOR CONDONATION OF DELAY IN FILING ON IA 89547/2017 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 89549/2017

[TO BE TAKEN UP ALONGWITH ITEM NO. 10 I.E. D.NO.23730/2017])

SLP(C) No. 28785/2017 (XVI)  
(FOR ADMISSION and I.R. and IA No.102010/2017-CONDONATION OF DELAY  
IN FILING and IA No.102012/2017-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT)

SLP(C) No. 26523/2017 (XVI)  
(FOR ADMISSION and I.R.)

Diary No(s). 34224/2017  
(FOR ADMISSION and I.R. and IA No.113712/2017-CONDONATION OF DELAY  
IN FILING and IA No.113714/2017-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT)

SLP(C) No. 28787/2017 (XVI)  
(FOR ADMISSION and I.R. and IA No.98964/2017-CONDONATION OF DELAY  
IN FILING and IA No.98965/2017-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT)

SLP(C) No. 32294/2017 (XVI)  
( IA No.116112/2017-CONDONATION OF DELAY IN FILING and IA  
No.116115/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 30085/2017 (XVI)  
(FOR ADMISSION and I.R. and IA No.105727/2017-CONDONATION OF DELAY  
IN FILING and IA No.105731/2017-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT)

Diary No(s). 34039/2017  
(FOR ADMISSION and I.R. and IA No.113006/2017-CONDONATION OF DELAY  
IN FILING and IA No.113008/2017-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT)

SLP(C) No. 27816/2017 (XVI)  
(FOR ADMISSION and I.R.)

SLP(C) No. 32295/2017 (XVI)  
( IA No.113589/2017-CONDONATION OF DELAY IN FILING and IA  
No.113593/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 32088/2017 ()  
(FOR ADMISSION and I.R. and IA No.113352/2017-CONDONATION OF DELAY  
IN FILING and IA No.113355/2017-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT)

Diary No(s). 32258/2017 ()  
(FOR ADMISSION and I.R. and IA No.113089/2017-CONDONATION OF DELAY  
IN FILING and IA No.113091/2017-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT)

Diary No(s). 31397/2017

Diary No(s) . 31604/2017

SLP(C) No. 28632/2017

Diary No(s) . 31788/2017

Diary No(s) . 31990/2017

Diary No(s) . 34034/2017

Diary No(s) . 35137/2017

Diary No(s) . 35139/2017

Diary No(s) . 35994/2017

Date : 29-11-2017 These petitions were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE ASHOK BHUSHAN

For Petitioner(s) Mr. Huzefa Ahmedi, Sr. Adv.  
Mr. Subash Agarwal, Adv.  
Mr. Aneesh Mittal, AOR  
Mr. Shiv Shankar Banerjee, Adv.

For Respondent(s) Mr. K. Radhakrishnan, Sr. Adv.  
Mr. H. Raghavendra Rao, Adv.  
Ms. Niranjana Singh, Adv.  
Mrs. Anil Katiyar, AOR

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

SLP(C) No. 27799/2017, SLP(C) No. 27799/2017, SLP(C) No. 27801/2017, SLP(C) No. 28808/2017, SLP(C) No. 27800/2017, SLP(C) No. 27754/2017, SLP(C) No. 28787/2017, SLP(C) No. 28786/2017, SLP(C) No. 30085/2017, SLP(C) No. 32294/2017, Diary No(s). 34039/2017, Diary No(s). 34224/2017, Diary No(s). 32295/2017 Diary No(s). 31397/2017, Diary No(s). 31604/2017, SLP(C) No. 28632/2017, Diary No(s). 31788/2017, Diary No(s). 31990/2017, Diary No(s). 34034/2017, Diary No(s). 35137/2017, Diary No(s). 35139/2017 & Diary No(s). 35994/2017.

Delay condoned.

The Special Leave Petitions are dismissed.

Pending application(s), if any, stands disposed of accordingly.

SLP(C) Nos. 23976/2017, SLP(C) Nos. 26523/2017, SLP(C) Nos. 27816/2017, SLP(C) Nos. 28785/2017, Diary No. 32088/2017 & Diary No. 32258/2017.

Delay condoned.

In all these cases, we find that the Commissioner of Income Tax had passed an order under Section 263 of the Income Tax Act, 1961 with the observations that the Assessing Officer did not make any proper inquiry while making the assessment and accepting the explanation of the assessee(s) insofar as receipt of share application money is concerned. On that basis the Commissioner of Income Tax had, after setting aside the order of the Assessing Officer, simply directed the Assessing Officer to carry thorough and detailed inquiry. It is this order which is upheld by the High Court. We see no reason to interfere with the order of the High Court.

The Special Leave Petitions are dismissed.

Pending application(s), if any, stands disposed of accordingly.

(ASHWANI THAKUR)  
COURT MASTER (SH)

(MALA KUMARI SHARMA)  
COURT MASTER