

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 34214/2018

(Arising out of impugned final judgment and order dated 13-11-2017 in ITA No. 964/2017 passed by the High Court Of Delhi At New Delhi)

PR. COMMISSIONER OF INCOME TAX (EXEMPTIONS)

Petitioner(s)

VERSUS

THE FERTILIZER ASSOCIATION OF INDIA THROUGH ITS CHAIRMAN,

Respondent(s)

(FOR ADMISSION and I.R. and IA No.137418/2018-CONDONATION OF DELAY IN FILING)

Date : 02-12-2019 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE UDAY UMESH LALIT

HON'BLE MR. JUSTICE VINEET SARAN

For Petitioner(s) Ms. Seema Bengani, Adv.
Ms. Neela Gokhle, Adv.
Mr Prem Prakash, Adv.
Mr. Anas Zaid, Adv.
Mrs. Anil Katiyar, AORFor Respondent(s) Mr. Mayank Jain, Adv.
Mr. Parmatma Singh, AOR
Mr. Madhur Jain, Adv.UPON hearing the counsel the Court made the following
O R D E R

Delay condoned.

The tax effect in the present matter being less than two crores, in view of the CBDT Circular dated 8.8.2019, we see no reason to interfere. The special leave petition is dismissed.

Pending applications, if any, stand disposed of.

(INDU MARWAH)
COURT MASTER(SUMAN JAIN)
BRANCH OFFICER

