

ITEM NO.34

COURT NO.8

SECTION IIIA

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).  
25213/2016

(Arising out of impugned final judgment and order dated 16/08/2016  
in DBITA No. 13/2015 passed by the High Court of Rajasthan at  
Jaipur)

STATE BANK OF BIKANER AND JAIPUR Petitioner(s)

VERSUS

THE COMMISSIONER OF INCOME TAX, JAIPUR AND ANR. Respondent(s)

(with appln. (s) for c/delay in filing SLP and office report)

Date : 06/01/2017 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE R.K. AGRAWAL

For Petitioner(s) Mr. S. Jhanwar, Adv.  
Mr. Tarun Gupta, Adv.

For Respondent(s)

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

Delay condoned.

By the impugned order, the High Court has adjourned  
the appeal sine die with liberty to the petitioner to seek  
hearing of this appeal after the decision of this Court in C.A.  
Nos.3291-3294/2009 titled "Bank of Rajasthan Ltd. Vs.  
Commissioner of Income Tax".

Contention of the learned counsel for the petitioner  
is that the judgement given in "Commissioner of Income Tax Vs.

*City Bank*" applies in this case and not the subject matter of the appeal in "*Bank of Rajasthan Ltd. Vs. Commissioner of Income Tax*".

As the High Court has simply adjourned the matter and not decided it finally, it will always be open to the petitioner to argue, at the stage of final hearing, that the judgment in "*Commissioner of Income Tax Vs. City Bank*" applies to the matter and it would be to the High Court to take an appropriate view at that time.

With these observations, the special leave petition is dismissed.

(SWETA DHYANI)  
SR.P.A

(MALA KUMARI SHARMA)  
COURT MASTER