

ITEM NO.32+59

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. 1057/2017

(Arising out of impugned final judgment and order dated 16/08/2016 in DBITA No. 12/2015 passed by the High Court of Rajasthan at Jaipur)

STATE BANK OF BIKANER AND JAIPUR

Petitioner(s)

VERSUS

COMMISSIONER OF INCOME TAX, JAIPUR AND ANR.

Respondent(s)

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

WITH

SLP (C)...CC No. 1615/ 2017

(With appln. (s) for c/delay in filing SLP)

Date : 20/01/2017 These petitions were called on for hearing today.

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

For Petitioner(s) Mr. Prakul Khurana, Adv.
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 of 2009 titled as '*Bank of Rajasthan Ltd. v. Commissioner of Income Tax*'.

Contention of the learned counsel for the petitioner is that the judgment given in '*Commissioner of Income Tax v. City Bank*' (Civil Appeal No. 1549 of 2006) applies in this case and not the subject matter of the appeal in '*Bank of Rajasthan Ltd. v. 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 v. City Bank*' applies to the matter and it would be for the High Court to take an appropriate view at that time.

With these observations, the special leave petitions are dismissed.

(Nidhi Ahuja)
Court Master

(Mala Kumari Sharma)
Court Master