

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.5254 OF 2008

COMMR.OF INCOME TAX, BIKANER

... APPELLANT(S)

VS.

HISSARIA BROTHERS, HANUMANGARH JN.

... RESPONDENT(S)

O R D E R

On perusing the judgment of the High Court, it is found that penalty imposed on the respondent herein was also set aside on the ground that the provisions of Section 271-D and 271-E of the Income Tax Act were invoked after six months of limitation and, therefore, such penalty could not have been imposed. Since the outcome of the judgment of the High Court can be sustained on this aspect alone, it is not even necessary to go into other aspects. Leaving the other questions of law open, the appeal is dismissed. There shall be no order as to costs.

Pending application, if any, stands disposed of.

.....J.
[A.K.SIKRI]

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ANITA MALHOTRA
Date: 2016.08.24
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.....J.
[ROHINTON FALI NARIMAN]

New Delhi;
August 22, 2016.

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

Civil Appeal No(s). 5254/2008

COMMR.OF INCOME TAX,BIKANER

Appellant(s)

VERSUS

HISSARIA BROTHERS,HANUMANGARH JN.

Respondent(s)

Date : 22/08/2016 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s) Mr. Arijit Prasad,Adv.
Ms. Gargi Khanna,Adv.
For Mrs. Anil Katiyar,Adv.

For Respondent(s)
Ms. Geetanjali Mohan,Adv.

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

The appeal is dismissed in terms of the signed
order.

(Anita Malhotra)
Court Master

(Tapan Kumar Chakraborty)
Court Master

(Signed order is placed on the file.)