

ITEM NO.23

COURT NO.15

SECTION XI

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). 24418/2023

(Arising out of impugned final judgment and order dated 09-12-2022 in WT No. 718/2022 passed by the High Court of Judicature at Allahabad)

SAPNA FLOUR MILLS LTD

Petitioner(s)

VERSUS

UNION OF INDIA & ORS.

Respondent(s)

(FOR ADMISSION and I.R. and IA No.150008/2023-CONDONATION OF DELAY IN FILING and IA No.150012/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.150009/2023-CONDONATION OF DELAY IN REFILEING / CURING THE DEFECTS and IA No.150016/2023-PERMISSION TO FILE LENGTHY LIST OF DATES)

Date : 11-09-2023 This petition was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA

HON'BLE MR. JUSTICE UJJAL BHUYAN

For Petitioner(s) Mr. Abhinav Mehrotra, Adv.
Mr. Kalrav Mehrotra, Adv.
Mr. Anil Kumar, AOR

For Respondent(s)

UPON hearing the counsel the Court made the following

O R D E R

Delay condoned.

Having heard learned counsel for the petitioner and on perusal of the impugned order, we find that the matter has been remitted in order to give an opportunity to the petitioner of being heard. However, learned counsel for the petitioner submitted that certain contentions touching upon the constitutional validity of Section 144-B(9) as well as the exercise of jurisdiction under Section 143(2) of the Income Tax Act, 1961 were raised in the writ petition and being aggrieved by the impugned order, this special leave petition has been filed.

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We note that since the matter has been remitted to the Assessing Authority to be considered on merits, we dispose of this Special Leave Petition reserving liberty to the petitioner to revive this petition in the event the petitioner is unsuccessful before the statutory authorities so as to raise the contentions raised in this special leave petition on the other aspects of the matter.

Pending application(s) shall stand disposed of.

(NEETU SACHDEVA)
ASTT. REGISTRAR-cum-PS

(MALEKAR NAGARAJ)
COURT MASTER (NSH)