

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.19944/2017
[@ SLP (C) NO.6404/2017]

COMMISSIONER OF INCOME TAX 11, MUMBAI Appellant(s)

VERSUS

M/S GOODWILL THEATRES PVT LTD
THROUGH ITS MANAGING DIRECTOR Respondent(s)

O R D E R

Leave granted.

Heard learned counsel for the parties and perused the impugned judgment and order dated 06.06.2016 passed by the the High Court of Judicature at Bombay in Income Tax Appeal No.2356 of 2013 whereby the High Court has dismissed the appeal preferred by the appellant herein only on the ground that the decision relied upon by the Tribunal i.e. in the case of *Narang Overseas Pvt. Ltd. v. ACIT, Mumbai - (2008) 111 ITD 1 (Mum) (SB)*], the appeal was preferred before the High Court and for non-removal of the defects the appeal has been dismissed.

We are of the considered opinion that this was not a correct approach of the High Court for the simple reason that merely because one authority has followed its own decision in another case and that matter in appeal has been dismissed on technical grounds still the High Court has to decide the question on merits.

Therefore, we set aside the impugned judgment and order passed by the High Court and remand the matter back to the High Court for deciding the same on merits expeditiously and in accordance with law.

The Civil Appeal is disposed of in the above terms.

.....J.
[R.K. AGRAWAL]

.....J.
[SANJAY KISHAN KAUL]

NEW DELHI;
NOVEMBER 29, 2017

ITEM NO.11

COURT NO.8

SECTION III

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 SCivil Appeal No.19944/2017
@ Special Leave Petition (C) No.6404/2017

COMMISSIONER OF INCOME TAX 11, MUMBAI Appellant(s)

VERSUS

M/S GOODWILL THEATRES PVT LTD
THROUGH ITS MANAGING DIRECTOR Respondent(s)

Date : 29-11-2017 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE R.K. AGRAWAL
HON'BLE MR. JUSTICE SANJAY KISHAN KAULFor Appellant(s) Mr. Maninder Singh, ASG
Mr. H.R. Rao, Adv.
Mr. Ritesh Kumar, Adv.
Mrs. Anil Katiyar, AOR

For Respondent(s) Mr. Gaurav Agrawal, AOR

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

Leave granted.

The Civil Appeal is disposed of in terms of the
signed order.(ASHA SUNDRIYAL)
COURT MASTER(CHANDER BALA)
COURT MASTER

(Signed order is placed on the file)