

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

Petition (s) for Special Leave to Appeal (civil) No.(s) 5195/2012

(From the judgment and order dated 08/11/2011 in WP No.1017/2011 of the HIGH COURT  
OF BOMBAY)

INDIAN HUME PIPE CO.LTD.

...Petitioner (s)

VERSUS

ASSTT, COMMISSIONER., I.T. CIRCLE -22 &amp; Ors.

... Respondent(s)

(With prayer for interim relief)

Date: 20/07/2012 This Petition was called on for hearing

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MR JUSTICE A. K. PATNAIK

HON'BLE MR JUSTICE JAGDISH SINGH KHEHAR

For Petitioner(s)

Mr. S. Ganesh, Sr. Adv.

Mr Ashok Mathur, Adv.

For Respondent(s)

Mr. R.P. Bhatt. Sr. Adv.

Mr. C.V. Subba Rao, Adv.

Ms. N. Annapoorani, Adv.

Ms. Anil Katiyar, Adv.

UPON hearing counsel the Court made the following

## O R D E R

Learned counsel for the assessee seeks permission to withdraw this Special Leave Petition in view of the fact that assessee's appeal, bearing No. IT No.63/2012-2013 is pending before Commissioner of Income-tax (Appeals) against the Order of re-assessment dated 29<sup>th</sup> May, 2012. We make it clear, that on the validity of Notice under Section 148 of the Income Tax Act, 1961, it would be open to the assessee as well as the Department to put forth their respective contentions before the Appellate Authority and the Appellate Authority will decide this issue also along with other issues without being influenced by the observations made by the High Court in the impugned order.

The Special Leave Petition is, accordingly, dismissed as withdrawn.

Sd/-

(T. I. Rajput)

A.R.-cum-P.S

Sd/-

(Indu Sajita)

Court Master