

IN THE SUPREME COURT OF INDIA
INHERENT JURISDICTION

REVIEW PETITION (CIVIL) NO. _____ [Diary No(s). 41307/2019]
in C.A. No.2463/2019

NRA IRON AND STEEL PVT. LTD.

Petitioner(s)

VERSUS

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) 1 Respondent(s)

O R D E R

Application seeking open court oral hearing is rejected.

There is delay of 228 days in filing the Review Petition. However, considering the averments made in the application seeking condonation, we condone the delay.

The basic issue as framed in para 3.4 of the Judgment dated 05.03.2019 was considered in the light of the facts on record. After noting the relevant decisions, the emerging principles were set out in para 11, in the light of which the facts were considered from para 12 onwards. Finally, the conclusions drawn by the Assessing Officer were found to be correct and it was found that the lower Appellate Authorities had erred in interfering with such conclusions. The Appeal was, therefore, allowed and the order passed by the Assessing

Officer was restored.

We have gone through the contents in the Review Petition and do not find any substance in the submissions raised therein.

Consequently, this Review Petition is dismissed.

.....J.
(UDAY UMESH LALIT

.....J.
(INDU MALHOTRA)

**NEW DELHI,
February 4, 2020.**

ITEM NO.1005

SECTION XIV-A

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

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Petitioner(s)

VERSUS

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) 1 Respondent(s)

(IA No. 175951/2019 - APPLICATION FOR LISTING REVIEW PETITION IN
OPEN COURT

IA No. 175955/2019 - CONDONATION OF DELAY IN FILING REVIEW
PETITION)

Date : 04-02-2020 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE UDAY UMESH LALIT
HON'BLE MS. JUSTICE INDU MALHOTRA

By Circulation

UPON perusing papers the Court made the following
O R D E R

The Review Petition is dismissed in terms of the signed order.

Pending applications, if any, also stands disposed of.

(INDU MARWAH)
COURT MASTER

(SUMAN JAIN)
ASSISTANT REGISTRAR

(Signed order is placed on the file)