

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 10061 OF 2011

C.I.T., JAMMU & ANR.

Appellant(s)

VERSUS

M/S SHREE BALAJI ALLOYS

Respondent(s)

WITH

CIVIL APPEAL NO. 10666 OF 2013

CIVIL APPEAL NO. 8491 OF 2012

CIVIL APPEAL NO. 8495 OF 2012

CIVIL APPEAL NO. 8492 OF 2012

CIVIL APPEAL NO. 10396 OF 2013

CIVIL APPEAL NO. 8907 OF 2013

CIVIL APPEAL NO. 8490 OF 2012

CIVIL APPEAL NO. 8337 OF 2013

O R D E R

Heard Mr. K. Radhakrishnan, learned senior counsel appearing for the Revenue as well as Mr. Ajay Vohra, learned senior counsel appearing for the respondents.

The issue raised in these appeals is covered against the Revenue by the decision of this Court in "*Commissioner of Income Tax, Madras Vs. Ponni Sugars and Chemicals Ltd.*", reported in (2008) 9 SCC 337, or in the alternate, in "*Commissioner of Income Tax Vs. M/s Meghalaya Steels Ltd.*", reported in (2016) 3 SCALE 192.

The appeals are, therefore, dismissed.

No costs.

.....J.
[KURIAN JOSEPH]

.....J.
[R. BANUMATHI]

New Delhi;
April 19, 2016.

ITEM NO.7

COURT NO.11

SECTION IIIA

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

Civil Appeal No(s). 10061/2011

C.I.T., JAMMU & ANR.

Appellant(s)

VERSUS

M/S SHREE BALAJI ALLOYS

Respondent(s)

WITH

C.A. No. 10666/2013
(Office Report)

C.A. No. 8491/2012
(Office Report)

C.A. No. 8495/2012
(Office Report)

C.A. No. 8492/2012
(Office Report)

C.A. No. 10396/2013
(Office Report)

C.A. No. 8907/2013
(Office Report)

C.A. No. 8490/2012
(Office Report)

C.A. No. 8337/2013
(Office Report)

Date : 19/04/2016 These appeals were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE KURIAN JOSEPH
HON'BLE MRS. JUSTICE R. BANUMATHI

For Appellant(s)	Mr. K. Radhakrishnan, Sr. Adv.
	Mr. Arijit Prasad, Adv.
	Ms. Sadhana Sandhu, Adv.
	Ms. Rashmi Malhotra, Adv.
	Ms. Gargi Khanna, Adv.
	Mr. S. A. Haseeb, Adv.
	Mr. Rupesh Kumar, Adv.
	Mr. D. L. Chidananda, Adv.
	Mrs. Anil Katiyar, Adv.

Mr. B. V. Balaram Das, Adv.

For Respondent(s) Mr. Ajay Vohra, Sr. Adv.
Ms. Kavita Jha, Adv.

Mr. Jay Savla, Adv.
Mr. Abhinav Sharma, Adv.

Mr. Shreyas Mehrotra, Adv.
Mr. Bhargava V. Desai, Adv.
Ms. Saumya Mehrotra, Adv.

Mr. Prateesh Kapoor, Adv.
Mr. Ranjit B. Raut, Adv.
Ms. Bina Gupta, Adv.
Mr. Abhay A. Jena, Adv.

For Intervention Mr. U. A. Rana, Adv.
Ms. Mridul Elker Mazumdar, Adv.
Mr. Himanshu Mehta, Adv.
for M/s Gagrat & Co.

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

The civil appeals are dismissed in terms of the signed order.

Pending interlocutory applications, if any, are disposed of.

(Jayant Kumar Arora)
Sr. P.A.

(Renu Diwan)
Court Master

(Signed order is placed on the file)