

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS.4919-4920 OF 2015

(Arising from SLP(C) Nos.31042-31043/2013)

Commissioner of Income Tax-VIII, New Delhi ..Appellants

versus

Suman Dhamija ..Respondent

WITH

CIVIL APPEAL NOS.4921-4922 OF 2015

(Arising from SLP(C) Nos.18058-18059/2014)

O R D E R

Delay condoned.

Leave granted.

The appeals and review petitions preferred by the appellants before the High Court, were disposed of on the basis of the instructions issued by the Central Board of Direct Taxes dated 9.2.2011. It is not a matter of dispute, that all the appeals were preferred prior to 2011, whereas, the instructions dated 9.2.2011 clearly indicate in paragraph 11 thereof, that they shall not govern cases which have been filed before 2011, and that, the same will govern only such cases which are filed after the issuance of the aforesaid instructions dated 9.2.2011.

In view of the above, the instant appeals are allowed, the impugned orders passed by the High Court dated 07.04.2011,

28.02.2011, 26.03.2012 and 31.05.2012 are hereby set aside. The matters are remitted back to the High Court for re-adjudication of the appeals on merits, in accordance with law.

.....J.
[JAGDISH SINGH KHEHAR]

NEW DELHI;
JULY 01, 2015.

.....J.
[ADARSH KUMAR GOEL]

ITEM NO.52

COURT NO.4

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

Petition(s) for Special Leave to Appeal (C) No(s).
31042-31043/2013

(Arising out of impugned final judgment and order dated
26/03/2012 in RP No. 189/2012 in ITA No. 24/2003,07/04/2011 in
ITA No. 24/2003 passed by the High Court Of Delhi At New Delhi)

C.I.T. -VIII NEW DELHI

Petitioner(s)

VERSUS

SUMAN DHAMIJA

Respondent(s)

(with appln. (s) for c/delay in filing SLP and c/delay in
refiling SLP and office report)

WITH

SLP(C) No. 18058-18059/2014(With Office Report)

Date : 01/07/2015 These petitions were called on for hearing
today.

CORAM :

HON'BLE MR. JUSTICE JAGDISH SINGH KHEHAR
HON'BLE MR. JUSTICE ADARSH KUMAR GOEL

For Petitioner(s) Mr. Ranjit Kumar, SG
Mr. Rupesh Kumar, Adv.
Mr. S.W.A. Qadri, Adv.
Ms. Gargi Khanna, Adv.
for Mrs. Anil Katiyar, AOR

For Respondent(s) Mr. Salil Aggarwal, Adv.
Mr. Bhargava V. Desai, Adv.
Ms. Saumya Mehrotra, Adv.

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

Delay condoned.

Leave granted.

The appeals are allowed in terms of the signed order.

(Renuka Sadana)
Court Master

(Parveen Kr. Chawla)
AR-cum-PS

[signed order is placed on the file]