

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 (Civil) No(s).14267/2013

(From the judgement and order dated 28/02/2013 in ITA No.104/2009 of The
HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH)

RANI TARA DEVI

Petitioner(s)

VERSUS

COMMISSIONER OF INCOME TAX

Respondent(s)

(With office report)

WITH SLP(C) NO. 15510 of 2013

(With office report)

Date: 28/02/2014 These Petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE R.M. LODHA

HON'BLE MR. JUSTICE DIPAK MISRA

For Petitioner(s) Mr. Dhruv Mehta, Sr. Adv.
Mr. Rishi Malhotra, Adv.
Mr. Prem Malhotra, Adv.

For Respondent(s) Mr. Arijit Prasad, Adv.
Ms. Shipra Ghosh, Adv.
Mrs. Anita Sahani, Adv. for
Mrs Anil Katiyar, Adv.

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

The matter requires consideration since the High Court in
the impugned order has dis-agreed with the view of the Kerala High
Court in Commissioner of Income Tax vs. Murali Lodge (1992) 194 ITR
125.

Leave granted.

Hearing expedited.

(Pardeep Kumar)
AR-cum-PS

(Renu Diwan)
Court Master