

ITEM NO.22

COURT NO.8

SECTION IX

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 38144/2022

(Arising out of impugned final judgment and order dated 27-04-2022 in WP No. 43/2022 passed by the High Court of Judicature at Bombay)

INCOME TAX OFFICER, WARD 1(1)(3) & ORS.

Petitioner(s)

VERSUS

EQUITABLE FINANCIAL CONSULTANCY SERVICES PVT. LTD. Respondent(s)

(FOR ADMISSION and I.R. and IA No.189586/2022-CONDONATION OF DELAY IN FILING and IA No.189588/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

WITH

Diary No(s). 39016/2022 (IX)

(FOR ADMISSION and I.R. and IA No.200192/2022-CONDONATION OF DELAY IN FILING)

Date : 02-01-2023 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE M.M. SUNDRESH

For Petitioner(s)

**Mr. Balbir Singh, ASG
 Mr. Prashant Singh-(II), Adv.
 Mr. Prashant Rawat, Adv.
 Mr. Rupinder Sinhmar, Adv.
 Mr. Raj Bahadur Yadav, AOR**

For Respondent(s)

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

Diary No(s). 38144/2022

Delay condoned.

Issue notice.

Dasti, in addition, is permitted.

Tag with SLP (C) No. 20006/2022.

Diary No(s). 39016/2022

Delay condoned.

We are not inclined to issue notice as in the present case the regular assessment order under Section 143 (3) of the Income Tax Act, 1961 was passed. We are of the opinion that during the course of assessment the assessee had made full and true disclosure of the material facts, and hence, leaving the question of law open, this special leave petition should be dismissed.

Pending application(s), if any, shall stand disposed of.

(BABITA PANDEY)
COURT MASTER (SH)

(R.S. NARAYANAN)
COURT MASTER (NSH)