

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). 11750/2018

(Arising out of Special Leave Petition(C) No(s). 15715/2017)

ANIL KUMAR NEHRU THR HIS POWER OF ATTORNEY
ANKIT AGRAWAL

PETITIONER(S)

VERSUS

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 16(2), MUMBAI

RESPONDENT(S)

WITH

CIVIL APPEAL NO. 11751/2018 @ SLP(C) No. 15793/2017, CIVIL APPEAL
NO. 11755/2018 @ SLP(C) No. 16921/2017 & CIVIL APPEAL NO.
11752-11754/2018 @ SLP(C) No. 16285-16287/2017

O R D E R

Leave granted.

It is a matter of record that on the identical issue raised by the appellant in respect of earlier assessment, the appeal is pending before the High Court. In these circumstances, the High Court should not have taken such a technical view of dismissing the appeal in the instant case on the ground of delay, when it has to decide the question of law between the parties in any case in respect of earlier assessment year. For this reason we set aside the order of the High Court; condone the delay for filing the appeal and direct to decide the appeal on merits.

The appeals are allowed accordingly.

.....J.
[A.K. SIKRI]

.....J.
[S. ABDUL NAZEER]

NEW DELHI;
DECEMBER 03, 2018.

ITEM NO.42

COURT NO.3

SECTION IX

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). 15715/2017

(Arising out of impugned final judgment and order dated 13-01-2017 in NOM No. 2910/2016 passed by the High Court Of Judicature At Bombay)

ANIL KUMAR NEHRU THR HIS POWER OF ATTORNEY
ANKIT AGRAWAL

Petitioner(s)

VERSUS

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 16(2) Respondent(s)

(IA No.42416/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

WITH

SLP(C) No. 15793/2017 (IX)

SLP(C) No. 16921/2017 (IX)
(IA No.50414/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 16285-16287/2017 (IX)
(IA No.46691/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 03-12-2018 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE S. ABDUL NAZEER

For Petitioner(s) Mr. Abhijeet Sinha, Adv.
Mr. Siddharth Naidu, Adv.
Mr. V. Balachandran, Adv.
M/S. KSN & Co., AOR

For Respondent(s) Mr. Tushar Mehta, SG
Mr. H. Raghavendra Rao, Adv.
Ms. Nisha Bagchi, Adv.
Ms. Liz Mathew, Adv.
Mrs. Anil Katiyar, AOR

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

The appeals are allowed in terms of the signed order.

Pending application(s), if any, stands disposed of accordingly.

(ASHWANI THAKUR)
COURT MASTER (SH)

(RAJINDER KAUR)
BRANCH OFFICER

(Signed order is placed on the file)