

The Commissioner Of Income Tax Ltu vs Vijaya Bank (Now Merged With Bank Of ... on 9 August, 2021

Bench: Sanjay Kishan Kaul, Hrishikesh Roy

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ITEM NO.9

Court 7 (Video Conferencing)

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

Petition(s) for Special Leave to Appeal (C)

No(s).

(Arising out of impugned final judgment and order dated 20-10-2020 in ITA No. 418/2012 passed by the High Court Of Karnataka At Bengaluru)

THE COMMISSIONER OF INCOME TAX LTU & ANR.

VERSUS

VIJAYA BANK (NOW MERGED WITH BANK OF BARODA) Respondent(s)
(FOR ADMISSION and I.R. and IA No.58621/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 09-08-2021 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJAY KISHAN KAUL
HON'BLE MR. JUSTICE HRISHIKESH ROY

For Petitioner(s)

Mr. Manish Pushkarna, Adv.
Mr. Shantanu Sharma, Adv.
Mr. Digvijay Dam, Adv.
Mrs. Anil Katiyar, AOR

For Respondent(s)

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

Learned counsel for the petitioner(s) seeks to contend that the impugned judgment makes a reference to another judgment passed on the same date where the substantial questions of law framed have been answered against the Revenue and in favour of the assessee. Learned counsel submits that the said judgment is in the case of Commissioner of Income Tax, Bangalore v. M/s. Canara Bank Reason: against which an SLP was filed being SLP [C] No.7142/2021 and in which leave is stated to have been granted on 30.06.2021.

Since the aforesaid fact was not available at the time of filing of the present SLP and has not been brought on record, the Registry has not submitted an office report in this behalf. The Registry to verify this aspect.

We also find that whether it is the present Special Leave Petition or the relied upon judgment, the only question is which pocket of the Government is enriched as we are dealing with two separate nationalized Banks as respondents in the two appeals and the Tax Department as the petitioner.

We would thus, call upon learned Solicitor General to also assist us in this behalf as to whether such nature of cases ought to come before the Court and should they not be sorted out within the Government.

List on 16.08.2021.

(ASHA SUNDRIYAL)
ASTT. REGISTRAR-cum-PS

(POONAM VAID)
COURT MASTER (NSH)