

Commissioner Of Income Tax, Jaipur - li vs State Bank Of Bikaner And Jaipur on 20 September, 2021

Bench: M.R. Shah, A.S. Bopanna

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. OF 2021
(@ SPECIAL LEAVE PETITION(C) No.19963 OF 2017)

COMMISSIONER OF INCOME TAX, JAIPUR - II

VERSUS

STATE BANK OF BIKANER AND JAIPUR

O R D E R

Leave granted.

Feeling aggrieved and dissatisfied with the impugned judgment and order dated 14.09.2016 passed by the High Court of Judicature for Rajasthan, Bench at Jaipur in Income Tax Appeal No.185 of 2014, by which the Division Bench of the High Court has dismissed the said appeal preferred by the Revenue, the Revenue has preferred the present appeal.

Having heard Shri Balbir Singh, learned ASG appearing on behalf of the Revenue and Shri Sanjay Jhanwar, learned counsel appearing on behalf of the respondent/Assessee and having gone through and considered the impugned judgment and order passed by the High Court, we notice that except reproduction of the observations made by the Tribunal in paragraphs 23 and 24, there is no further independent reasoning given by the High Court and nothing has been further discussed on merits and even the substantial question of law has also not been framed.

Under the circumstances, on that ground alone, the impugned judgment and order passed by the High Court is hereby quashed and set aside and the matter is remitted to the High Court to decide and dispose of ITA 16:26:24 IST No.185/2014 afresh in accordance with law and on its own Reason:

merits.

Contd.

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Income Tax Appeal No.185/2014 is ordered to be restored to the file of the High Court for fresh decision, as observed hereinabove.

With this, the present appeal stands disposed of. However, it is made clear that we have not expressed anything on merits in favour of either of the parties.

Considering the fact that the appeal before the High Court is of the year 2014, we request the High Court to decide and dispose of the appeal, in accordance with law and on its own merits, at the earliest.

.....J. [M.R. SHAH]J. [A.S. BOPANNA] NEW DELHI SEPTEMBER 20, 2021 ITEM NO.33 Court 13 (Video Conferencing) SECTION XV S U P R E M E C O U R T O F I N D I A RECORD OF PROCEEDINGS Petition for Special Leave to Appeal (C) No. 19963/2017 (Arising out of impugned final judgment and order dated 14-09-2016 in ITA No. 185/2014 passed by the High Court of Judicature for Rajasthan at Jaipur) COMMISSIONER OF INCOME TAX, JAIPUR - II Petitioner(s) VERSUS STATE BANK OF BIKANER AND JAIPUR Respondent(s) Date : 20-09-2021 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE M.R. SHAH HON'BLE MR. JUSTICE A.S. BOPANNA For Petitioner(s) Mr. Balbir Singh, ASG Mr. S.K. Singhania, Adv. Ms. Manish Pushkarna, Adv. Mr. Shyam Gopal, Adv.

Mr. Raj Bahadur Yadav, Adv. Mrs. Anil Katiyar, AOR For Respondent(s) Mr. Sanjay Jhanwar, Adv.

Mr. Tarun Gupta, AOR UPON hearing the counsel the Court made the following O R D E R Leave granted.

The Civil Appeal stands disposed of in terms of the signed order.

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

(NEETU SACHDEVA) (NISHA TRIPATHI) COURT MASTER (SH) BRANCH OFFICER (signed order is placed on the file)