

The Principal Commissioner Of Income ... vs M/S Rangsons Electronics Pvt. Ltd. on 27 October, 2017

Equivalent citations: AIRONLINE 2017 SC 246

Author: Kurian Joseph

Bench: R. Banumathi, Kurian Joseph

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

NON-

CIVIL APPEAL NO.17325 OF 2017
[@ SPECIAL LEAVE PETITION (C) NO.28673/2017 @ CC NO.16890/2016]

THE PRINCIPAL COMMISSIONER OF INCOME TAX

APPELLA

VERSUS

M/S. RANGSONS ELECTRONICS PVT. LTD.

J U D G M E N T

KURIAN, J.

Leave granted.

2. In the nature of the order we propose to pass, it is not necessary to issue notice to the respondent, since this Court has rendered its Judgment in the relied upon matter on 16.12.2016 [(Civil Appeal No.8498/2013) C.I.T. and Anr. v. M/s. Yokogawa India Limited, reported in (2017) 2 SCC 1].

3. Therefore, this appeal is disposed of in terms of the said judgment.

4. Since, notice is not issued to the respondent before this Court, we make it clear that the Assessing Officer will issue notice to the respondent.

5. We also direct the appellant to serve a copy of this judgment to the respondent.

6. Pending applications, if any, shall stand disposed of.

7. There shall be no orders as to costs.

.....J. [KURIAN JOSEPH]J. [R. BANUMATHI] NEW DELHI;

OCTOBER 27, 2017.