

Supreme Court of India

Union Of India (Uoi) And Anr. vs A. Sanyasi Rao And Ors. on 31 March, 1992

Equivalent citations: 1993 202 ITR 584 SC, 1995 Supp (4) SCC 523

Bench: S Ranganathan, V Ramaswamy, Y Dayal

ORDER

1. I.A. Nos. 1-105..' Issue notice to the respondent returnable in eight weeks.

2. Pending further orders, we suspend the operation of the High Court's judgment under appeal with the result that the Department will be free to complete assessments of the various assesseees concerned without being bound by the High Court's observations regarding the limited operation of that section.

3. S.L.P. (C) Nos. 3944-4087 of 1992 and I.A. No. 1-74 of 1992 in S.L.P. (C)...of 1992 :

It has been mentioned on behalf of the Union of India that these S.L.Ps. have been filed by the Union of India against the judgments of the Orissa and Punjab and Haryana High Courts following the decision of the Andhra Pradesh High Court in A. Sanyasi Rao v. Government of A.P. , which is the subject-matter of C.A. Nos. 4290-4394 of 1989. These S.L.Ps. have not yet been listed and one batch is also out of time.

4. These S.L.Ps. are taken on board. Issue notice to the respondents returnable in eight weeks.

5. In the meantime, it is mentioned on behalf of the Union of India that as a result of the High Court judgment, the Department is unable to complete assessments involving the application of Section 44AC and that these assessments are bound to be time-barred today, i.e., March 31, 1992. It is, therefore, prayed that there should be an interim order of suspension of the operation of the judgment of the High Court.

6. In the meantime, following our directions in I.A. Nos. 1 to 105 in C.A. Nos. 4290-4394 of 1989, we direct that there shall be a stay of operation of the impugned judgments. The effect of it will be to permit the Department to complete assessments involving cases under Section 44AC irrespective of the observations in the judgments of the High Court of limited applicability of these sections.

7. Copy of the order be given dasti to the counsel for Union of India.