

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). 19981/2012  
(Arising out of impugned final judgment and order dated 18-10-2011  
in ITA No. 172/2011 passed by the High Court of Karnataka At  
Bengaluru)

COMMISSIONER OF INCOME TAX &amp; ANR.

Petitioner(s)

VERSUS

M/S COMPAQ ELECTRIC LTD. (SINCE MERGED  
WITH M/S STUMPP SCHUDELE SOMPAPPA P. LTD.)

Respondent(s)

Date : 03-01-2019 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE S. ABDUL NAZEERFor Petitioner(s) Mr. Tushar Mehta, S.G.  
Ms. Anita Sahni, Adv.  
Ms. Rekha Pandey, Adv.  
Mrs. Anil Katiyar, AORFor Respondent(s) Mr. R.V. Easwar, Sr. Adv.  
Mr. K. V. Mohan, AOR  
Mr. R.K. Raghavan, Adv.  
Mr. K.V. Balakrishnan, Adv.  
Mr. Rahul Kumar Sharma, Adv.  
  
Ms. Rubal Bansal, Adv.

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

Not only there is no tax effect, the matter is also covered  
against the petitioners as per the Judgment of this Court in the  
case of Commissioner vs. Mahindra and Mahindra Ltd. reported in  
(2018) 404 ITR 1(SC).

This Special Leave Petition is, accordingly, dismissed.

Pending applications, if any, stand disposed of.

(SUSHIL KUMAR RAKHEJA)  
AR-CUM-PS(RAJINDER KAUR)  
BRANCH OFFICER