

ITEM NO.15 Court 3 (Video Conferencing) SECTION XI-A

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petitions for Special Leave to Appeal (C) Nos. 21096-21097/2021

(Arising out of impugned final judgment and order dated 13-09-2021 in ITA No. 225/2019 13-09-2021 in ITA No. 238/2019 passed by the High Court of Kerala at Ernakulam)

APOLLO TYRES LTD. Petitioner(s)

VERSUS

THE ASSISTANT COMMISSIONER OF INCOME TAX Respondent(s)

(FOR ADMISSION and I.R.)

Date : 12-01-2022 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.M. KHANWILKAR
HON'BLE MR. JUSTICE C.T. RAVIKUMAR

For Petitioner(s) Mr. Joseph Markos, Sr. Adv.
Mr. Atul Shankar Vinod, Adv.
Mr. Abraham Markos, Adv.
Mr. Kannan Gopal Vinod, Adv.
Mr. M. P. Vinod, AOR

For Respondent(s)

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

Learned counsel for the petitioner submits that the High Court had non-suited the petitioner merely because of the rejection of the earlier writ petition involving similar contention.

The petitioner, however, is relying on the decisions of other High Courts, as noted in paragraph 5 of the impugned judgment, which has taken a contrary view.

The fact that decision in the petitioner's earlier petition had attained finality, will not come in the way of the petitioner because that petition was dismissed merely on the ground of delay.

Issue notice, returnable within four weeks.

Dasti, in addition, is permitted.

(NEETU KHAJURIA)
COURT MASTER

(RANJANA SHAILEY)
COURT MASTER