

**IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION**

**CIVIL APPEAL NO.13849 OF 2015
(Arising out of SLP(C)No.2073/2015)**

XAVIER J PULIKKAL

... APPELLANT(S)

VS.

**DEPUTY COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE-1**

... RESPONDENT(S)

J U D G M E N T

ANIL R. DVE, J.

1. Heard the learned counsel.
2. Leave granted.
3. Looking at the facts, we modify the impugned judgment by directing that the Assessing Officer shall consider the matter *de novo* without being influenced by any observation made by the High Court, in accordance with law.
4. The appeal is disposed of as allowed to the above extent.
5. There shall be no order as to costs.

**.....J.
[ANIL R. DAVE]**

**.....J.
[ADARSH KUMAR GOEL]**

**New Delhi;
30th November, 2015.**