

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APEPAL NO. 9904 OF 2010
ARISING OUT OF SLP (c) NO. 4621 OF 2007

COMMR. OF INCOME TAX AND ORS.

APPELLANTS

VERSUS

M/S THE SIDDESHWAR COOP BANK LTD.

RESPONDENT

O R D E R

1. Delay condoned.

2. Leave granted.

3. In paragraph 3 of the impugned order, it finds clear mention that the matter was covered by a Division Bench Judgment of the High Court in Commissioner of Income Tax v. Sri Ram Sahakari Bank Ltd. The learned Additional Solicitor General very fairly points out that a Special Leave Petition against the aforesaid judgment has been dismissed by this Court by order dated 6th January, 2006 in SLP(C) 9414 of 2003 and other connected matters. We dispose of this appeal in the same terms. The Additional Solicitor General, however, submits that

there is a distinction between the earlier decided cases and the present one. If that be so, in the light of the fact that the present matter is being disposed of ex parte, we permit the appellants to approach the High Court to draw the distinction, if any, by filing an application for review.

.....J
[HARJIT SINGH BEDI]

.....J
[CHANDRAMAULI KR. PRASAD]

NEW DELHI,
NOVEMBER 15, 2010.

