

CASE NO.:  
Appeal (civil) 820 of 2008

PETITIONER:  
Commissioner of Income Tax, Shimla

RESPONDENT:  
M/s Ambuja Darla Karsog Mangu Transport Cooperative Society Ltd

DATE OF JUDGMENT: 25/01/2008

BENCH:  
S.B. SINHA & V.S. SIRPURKAR

JUDGMENT:  
JUDGMENT

ORDER

CIVIL APPEAL NO. 820 /2008  
(@SLP(C) No. 13435 /2006)

With

C.A. No.821/2008(@ SLP(C) No. 14056/2007)

C.A.No.823/2008 (@ SLP(C) No. 7334/2007)

C.A.No.824/2008 (@ SLP(C) No. 6466/2007)

Delay condoned.

Leave granted.

When the matter was called out, learned Additional Solicitor General placed before us a copy of the order passed by a Bench of this Court in Commr. of Income Tax, Shimla Vs. M/s Sirmour Truck Operators Union, Gondpr \026 Civil Appeal No. 5845/2007 stating as under:

" Delay condoned. Leave granted.

M/s Gujarat Ambuja Cement Ltd. entered into a contract with M/s Sirmour Truck Operators Union, the respondent herein. Respondent assessee is a society. Its members consist of truck operators. The question which arose before the High Court in the Income Tax Appeals under Section 260A was whether assessee was liable or not liable to deduct TDS under Section 194 C of the Income Tax Act.

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In our view, the afore-stated question is a substantial question of law. The High Court ought to have decided the said question. It ought not to have dismissed the appeals summarily.

For the afore-stated reasons, we set aside the impugned order and remit the matters to the High Court for consideration in accordance with law.

The appeals are disposed of accordingly. No order as to costs."

Following the said decision, we set aside the impugned judgment and remit the matter to the High Court for consideration of the matter afresh in accordance with law.

The appeals are disposed of accordingly.

JUDIS