

Principal Commissioner of Income Tax Vs M/s. Rangsons Electronics Pvt. Ltd.

Court: SUPREME COURT OF INDIA

Date of Decision: Oct. 27, 2017

Citation: (2018) 12 SCC 60 : (2017) 13 Scale 306

Hon'ble Judges: Kurian Joseph, J; R. Banumathi, J

Bench: Division Bench

Advocate: ANIL KATIYAR Petitioner"s Advocate

Final Decision: Disposed Of

Judgement

1. Leave granted.

2. In the nature of the order we propose to pass, it is not necessary to issue notice to the respondent, since this Court has rendered its Judgment in

the relied upon matter on 16.12.2016 [(Civil Appeal No.8498/2013) C.I.T. and Anr. v. M/s. Yokogawa India Limited, reported in (2017) 2

SCC 1].

3. Therefore, this appeal is disposed of in terms of the said judgment.

4. Since, notice is not issued to the respondent before this Court, we make it clear that the Assessing Officer will issue notice to the respondent.

5. We also direct the appellant to serve a copy of this judgment to the respondent.

6. Pending applications, if any, shall stand disposed of.

7. There shall be no orders as to costs. .