

(2009) 09 SC CK 0060

Supreme Court of India

Case No: Special Leave to Appeal CC No"s. 12886 and 12908 of 2009

Additional
Commissioner of
Income Tax

APPELLANT

Vs

HCL Technologies Ltd.

RESPONDENT

Date of Decision: Sept. 7, 2009

Acts Referred:

- Income Tax Act, 1961 - Section 144C

Citation: (2010) 187 TAXMAN 150

Hon'ble Judges: S.H. Kapadia, J; Aftab Alam, J

Bench: Division Bench

Advocate: Vivek Tankha, H. Raghavendra Rao, Rahul Kaushik and B.V. Balaram Das, for the Appellant; Ajay Vohra, Kavita Jha and Sandeep S. Karhail, for the Respondent

Final Decision: Disposed Of

Judgement

@JUDGMENTTAG-ORDER

1. Delay condoned.

2. Heard both sides.

3. We are of the view that in the peculiar facts and circumstances of this case, particularly when the High Court has remitted the matter to the TPO from whose order an appeal is pending before the CIT(A), it would be in the interest of both sides to resort to Alternate Dispute Resolution Mechanism suggested in the Budget of 2009 (see Section 144C of the income tax Act, 1961). It is made clear that the competent authority will not reject the application herein made by the Assessee on the ground that the proposal has come after the cut-off date. The learned Addl. Solicitor General will, accordingly, communicate instructions to the Department. The competent authority will decide the matter

notwithstanding the pendency of the appeal before the CIT(A).

Special Leave Petitions are disposed of.