

**SUPREME COURT OF INDIA**

Mitsubishi Corporation Delhi

Vs.

Joint Commnr.of Income Tax Delhi

C.A.No.5493 of 2003

(S.H. Kapadia and Aftab Alam JJ.)

02.02.2010

**ORDER**

1. Heard learned counsel on both sides.

2. Since the assessee had questioned the validity of show-cause notice dated 2nd March, 2001, by filing Civil Writ Petition No.2533 of 2001 in the Delhi High Court, we are of the view that, in the light of the judgement of this Court in the case of Commissioner of Income Tax vs. Eli Lilly & Company (India) Private Limited, reported in [2009] 312 I.T.R.225, the matter needs re-examination by the Assessing Officer in terms of the said judgement. In the circumstances, we see no reason to interfere with the impugned judgement of the High Court which has directed the assessee to move the Assessing Officer in the penalty proceedings.

Subject to above, the assessee's civil appeal is dismissed with no order as to costs.