

Union of India & Another

v.

Vijay Silk House (Bangalore) Limited

(Supreme Court Of India)

HON'BLE CHIEF JUSTICE MR. S.H. KAPADIA HON'BLE MR. JUSTICE A.K. PATNAIK
HON'BLE MR. JUSTICE SWATANTER KUMAR

Interlocutory Application No. 2 In & Transfer Petition (C) No. 703 Of 2011 | 03-02-2012

1. Heard the learned counsel on both sides.

2. In this petition, validity of Section 80-HHC of the Income Tax Act, 1961, has been challenged. We are informed that several cases on this issue are pending in various High Courts, a list whereof has been furnished by the learned Additional Solicitor General, which shall form part of this order. Some of the cases have already been transferred to this Court. However, today we are of the view that, looking to the large number of matters pending in various High Courts and since the question relates to vires, it would be more convenient and beneficial if all the matters are decided by one High Court in the country.

3. We are informed that maximum number of matters are pending in the High Court of Gujarat. Consequently, we hereby direct that all the matters which have been filed/transferred to this Court be sent to the High Court of Gujarat. The Registry of this Court is directed to implement the above directions within two weeks.

4. We direct the union of India to place this order before the learned Acting Chief Justice of the High Court for information and doing the needful. This transfer petition is, accordingly, disposed of.