

SUPREME COURT OF INDIA

Tek Ram (Dead) Thr.Lrs

Vs.

Commissioner of Income Tax, Faridabad

C.A.No.6262 of 2013

(H.L.Dattu and M.Y.Eqbal JJ.)

05.08.2013

ORDER

1. Leave granted.
2. This appeal is directed against the judgment and order passed by the High Court of Punjab and Haryana at Chandigarh in I.T.A.No.109 of 2005, dated 23.11.2010.
3. This Court, while issuing notice to the respondent, by its order dated 03.02.2012, had passed the following order:

“

Issue notice as to why the matter should not be sent back to the High Court as, today, learned counsel for the petitioner has placed before us number of documents which earlier were not placed before the High Court.”

4. In our opinion, the documents, which the appellants have now filed before this Court are of some relevance and those documents should be looked into by the High Court before it comes to a conclusion whether the appeal requires to be allowed or to be rejected.
5. Taking that view of the matter, we set aside the order passed by the High Court and remand the matter back to the High Court for fresh disposal of I.T.A.No.109 of 2005, after accepting the documents that were/may be filed by the appellants.
6. With these observations, the Civil Appeal is disposed of. No costs.

7. All the contentions of both the parties are left open. Ordered accordingly.