

ITEM NO.28

COURT NO.8

SECTION XII

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 92/2023 @
Diary No. 38156/2022

(Arising out of impugned final judgment and order dated 05-10-2021
in WA No. 2521/2021 passed by the High Court of Judicature at
Madras)

JOINT COMMISSIONER OF INCOME TAX & ANR.

Petitioner(s)

VERSUS

M/S COGNIZANT TECHNOLOGY SOLUTIONS INDIA PVT. LTD. Respondent(s)

(FOR ADMISSION and I.R. and IA No.194262/2022-CONDONATION OF DELAY
IN FILING)

Date : 03-01-2023 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE M.M. SUNDRESH

For Petitioner(s)

Mr. Balbir Singh, ASG
Mr. Raj Bahadur Yadav, AOR
Ms. Monica Benjamin, Adv.
Mr. Rupinder Sinhmar, Adv.
Ms. Preeti Rani, Adv.
Mr. Shashank Bajpai, Adv.

For Respondent(s)

UPON hearing the counsel, the Court made the following
O R D E R

Delay condoned.

In view of the findings recorded by the High Court in re
questions raised and answers given, before, the assessment order
under Section 143(3) of the Income Tax Act, 1961 was passed, we are
not inclined to issue notice in the present special leave petition.

The assessee has no role to play and is not the author of the assessment order and hence the manner and contents of the assessment order as framed is not determinative whether or not it is a case of change of opinion.

Recording the aforesaid, the special leave petition is dismissed.

Pending application(s), if any, shall stand disposed of.

(BABITA PANDEY)
COURT MASTER (SH)

(R.S. NARAYANAN)
COURT MASTER (NSH)