

**Case Citation: (2017) taxcode.in 122 SC**  
**IN THE SUPREME COURT OF INDIA**  
**CIVIL APPELLATE JURISDICTION**  
**CIVIL APPEAL NO. 3215 OF 2011**

COMMR.OF INCOME TAX, BANGALORE

APPELLANT

VERSUS

UNITED SPIRITS LTD.

RESPONDENT

WITH

C.A.NO.3216/2011

C.A.NO.3217/2011

C.A.NO.3218/2011

C.A.NO.3219/2011

AND C.A.NO.3220/2011

**O R D E R**

1. We have heard learned counsel for the parties to the *lis*.
2. Having gone through the records of the case, we are of the considered opinion that the appeals, being devoid of any merit, are liable to be dismissed and are dismissed accordingly. No costs.
3. However, the question of law raised is kept open to be agitated in an appropriate case.

Ordered accordingly.

.....J.  
(H.L. DATTU)

.....J.  
(M.Y. EQBAL)

NEW DELHI;  
SEPTEMBER 09, 2013