

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No(s).29096/2019

(Arising out of impugned final judgment and order dated 02-04-2019 in SCA No.18777/2018 passed by the High Court Of Gujarat At Ahmedabad)

INCOME TAX OFFICER

Petitioner(s)

VERSUS

VIKRAM SUJITKUMAR BHATIA

Respondent(s)

(IA No.177725/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA No.7616/2020 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

WITH

SLP(C) No.29119/2019 (III)

(FOR ADMISSION and I.R. and IA No.179662/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 29115/2019 (III)

(IA No.180412/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 29882/2019 (III)

(IA No. 186477/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 29881/2019 (III)

(IA No. 188370/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 29109/2019 (III)

(IA No. 178521/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 29126/2019 (III)

(IA No. 181232/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 29116/2019 (III)

(IA No. 178580/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 29118/2019 (III)

(IA No. 178311/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 29120/2019 (III)

(IA No. 179182/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 29131/2019 (III)

(IA No. 183669/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 29883/2019 (III)

(IA No. 187302/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 29880/2019 (III)
(IA No. 186140/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 30539/2019 (III)
(IA No. 189120/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 29128/2019 (III)
(IA No. 182111/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 29130/2019 (III)
(IA No. 183833/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 29121/2019 (III)
(IA No. 179712/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 621/2020 (III)
(IA No. 194989/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 29124/2019 (III)
(IA No. 181416/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 29132/2019 (III)
(IA No. 184095/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 30549/2019 (III)
(IA No. 190782/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 29122/2019 (III)
(IA No. 177984/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 29123/2019 (III)
(IA No. 179588/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 29129/2019 (III)
(IA No. 181768/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 29134/2019 (III)
(IA No. 185266/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 486/2020 (III)
(IA No. 193860/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 624/2020 (III)
(IA No. 955/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 29133/2019 (III)
(IA No. 184356/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 12296/2020 (III)
(FOR ADMISSION and I.R. and IA No.97684/2020-CONDONATION OF DELAY IN FILING and IA No.97688/2020-EXEMPTION FROM FILING C/C OF THE

IMPUGNED JUDGMENT and IA No.97689/2020-EXEMPTION FROM FILING O.T. and IA No.97687/2020-CONDONATION OF DELAY IN REFILEING/CURING THE DEFECTS)

SLP(C) No. 29879/2019 (III)

(IA No. 186403/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 30542/2019 (III)

(IA No. 188696/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 30550/2019 (III)

(IA No. 191344/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 499/2020 (III)

(IA No.198624/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 504/2020 (III)

(IA No. 195072/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 505/2020 (III)

(IA No. 198646/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 2653/2020 (III)

(IA No. 8381/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 15568/2020 (III)

(FOR ADMISSION and I.R. and IA No.109740/2020-CONDONATION OF DELAY IN FILING and IA No.109742/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.109741/2020-CONDONATION OF DELAY IN REFILEING / CURING THE DEFECTS)

SLP(C) No. 30535/2019 (III)

(IA No. 189505/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 30551/2019 (III)

(IA No. 192077/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 4368/2020 (III)

(IA No. 22237/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 622/2020 (III)

(IA No. 194674/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 526/2020 (III)

(IA No. 197303/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 898/2020 (III)

(IA No. 619/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 6880/2020 (III)

(FOR ADMISSION and I.R. and IA No.44059/2020-CONDONATION OF DELAY IN FILING and IA No.44061/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.44060/2020-CONDONATION OF DELAY IN REFILEING/CURING THE DEFECTS)

SLP(C) No. 7778/2020 (III)

(FOR ADMISSION and I.R. and IA No.48507/2020-CONDONATION OF DELAY

IN FILING and IA No.48509/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.48508/2020-CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS)
SLP(C) No. 30548/2019 (III)
(IA No. 192344/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 4295/2020 (III)
(IA No. 16629/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 884/2020 (III)
(IA No. 2156/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 492/2020 (III)
(IA No. 193816/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 689/2020 (III)
(FOR ADMISSION and I.R. and IA No.198293/2019-CONDONATION OF DELAY IN FILING and IA No.198295/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 527/2020 (III)
(IA No. 197037/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 528/2020 (III)
(IA No. 197617/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 5311/2020 (III)
(IA No. 1931/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 529/2020 (III)
(IA No. 197991/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 530/2020 (III)
(IA No. 196566/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 885/2020 (III)
(IA No.2971/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 493/2020 (III)
(IA No. 194031/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 886/2020 (III)
(IA No. 2895/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 819/2020 (III)
(FOR ADMISSION and I.R. and IA No.197301/2019-CONDONATION OF DELAY IN FILING)
SLP(C) No. 531/2020 (III)
(IA No. 333/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 536/2020 (III)
(IA No. 196553/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 7080/2020 (III)

(FOR ADMISSION and I.R. and IA No.48512/2020-CONDONATION OF DELAY IN FILING and IA No.48514/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.48513/2020-CONDONATION OF DELAY IN REFILEING / CURING THE DEFECTS)

SLP(C) No. 897/2020 (III)

(IA No. 194754/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 496/2020 (III)

(IA No. 195452/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 618/2020 (III)

(IA No. 194695/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 900/2020 (III)

(IA No. 1601/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 899/2020 (III)

(FOR ADMISSION and I.R. and IA No.185/2020-CONDONATION OF DELAY IN FILING)

SLP(C) No. 537/2020 (III)

(IA No. 384/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 6531/2020 (III)

(IA No. 35750/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 3444/2020 (III)

(IA No. 9990/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 1038/2020 (III)

(IA No. 746/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 2007/2020 (III)

(IA No. 5023/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 2652/2020 (III)

(IA No. 7305/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 2009/2020 (III)

(IA No. 4994/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 2006/2020 (III)

(IA No. 3916/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 538/2020 (III)

(IA No. 197967/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 2010/2020 (III)

(FOR ADMISSION and I.R. and IA No.4920/2020-CONDONATION OF DELAY IN FILING)

SLP(C) No. 2669/2020 (III)

(IA No. 8417/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 4939/2020 (III)

(IA No. 24275/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 2012/2020 (III)
(IA No. 6387/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 3445/2020 (III)
(IA No. 15225/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 3443/2020 (III)
(IA No. 13815/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 3451/2020 (III)
(IA No. 12813/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 4580/2020 (III)
(FOR ADMISSION and I.R. and IA No.22247/2020-CONDONATION OF DELAY IN FILING)
SLP(C) No. 3002/2020 (III)
(IA No. 10259/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 3452/2020 (III)
(IA No. 10957/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 3454/2020 (III)
(FOR ADMISSION and I.R. and IA No.15550/2020-CONDONATION OF DELAY IN FILING)
SLP(C) No. 4380/2020 (III)
(FOR ADMISSION and I.R. and IA No.19934/2020-CONDONATION OF DELAY IN FILING and IA No.19937/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 4633/2020 (III)
(IA No. 18411/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 5141/2020 (III)
(IA No. 23605/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 3455/2020 (III)
(IA No. 15351/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 3456/2020 (III)
(IA No. 15416/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 3450/2020 (III)
(IA No. 11055/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 3457/2020 (III)
(IA No. 15281/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 5310/2020 (III)
(IA No. 28356/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 4637/2020 (III)
(IA No. 18132/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED

JUDGMENT)
SLP(C) No. 4642/2020 (III)
(IA No. 20457/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)
SLP(C) No. 3458/2020 (III)
(IA No. 13996/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)
SLP(C) No. 3459/2020 (III)
(IA No. 13906/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)
SLP(C) No. 5113/2020 (III)
(IA No. 26815/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)
SLP(C) No. 3453/2020 (III)
(IA No. 14740/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)
SLP(C) No. 4634/2020 (III)
(IA No. 21310/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)
SLP(C) No. 7777/2020 (III)
SLP(C) No. 7893/2020 (III)
(IA No.34938/2020-CONDONATION OF DELAY IN FILING and IA
No.34940/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 15108/2020 (III)
SLP(C) No. 7776/2020 (III)
SLP(C) No. 15107/2020 (III)
(FOR ADMISSION and I.R. and IA No.51838/2020-CONDONATION OF DELAY
IN FILING and IA No.51839/2020-CONDONATION OF DELAY IN REFILEING /
CURING THE DEFECTS)
SLP(C) No. 7894/2020 (III)
(FOR ADMISSION and I.R. and IA No.31414/2020-CONDONATION OF DELAY
IN FILING)
SLP(C) No. 12304/2020 (III)
(FOR ADMISSION and I.R. and IA No.53480/2020-CONDONATION OF DELAY
IN FILING and IA No.53484/2020-CONDONATION OF DELAY IN REFILEING /
CURING THE DEFECTS)
SLP(C) No. 7892/2020 (III)
SLP(C) No. 6670/2020 (III)
(IA No. 36543/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)
SLP(C) No. 12287/2020 (III)
(FOR ADMISSION and I.R. and IA No.42213/2020-CONDONATION OF DELAY
IN FILING)
SLP(C) No. 12286/2020 (III)
(FOR ADMISSION and I.R. and IA No.78760/2020-CONDONATION OF DELAY
IN FILING and IA No.78761/2020-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)
SLP(C) No. 15109/2020 (III)
(FOR ADMISSION and I.R. and IA No.102885/2020-CONDONATION OF DELAY
IN FILING and IA No.102886/2020-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)
SLP(C) No. 7895/2020 (III)
(IA No. 46642/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED

JUDGMENT)

SLP(C) No. 14049/2020 (III)

(FOR ADMISSION and I.R. and IA No.81146/2020-CONDONATION OF DELAY IN FILING)

Date : 11-01-2021 These matters were called on for hearing today.

CORAM :

**HON'BLE MR. JUSTICE ASHOK BHUSHAN
HON'BLE MR. JUSTICE R. SUBHASH REDDY
HON'BLE MR. JUSTICE M.R. SHAH**

Counsel for Parties:

**Mr. K.M. Nataraj, ASG
Mr. Zoheb Hossain, Adv.
Mr. Bijan Ghosh, Adv.
Ms. Gargi Khana, Adv.
Mr. Manish, Adv.
Mrs. Anil Katiyar, AOR**

**Dr. Manish Singhvi, Sr. Adv.
Mr. Sandeep Kumar Jha, Adv.**

**Mr. Ketan Shah, Sr. Adv.
Mr. Haresh Raichura, AOR
Ms. Saroj Raichura, Adv.
Mr. Kalp Raichura, Adv.
Mr. Ram Bhadauria, Adv.**

Ms. Sujata Kurdukar, AOR

Mr. Siddhartha Jha, AOR

**Mr. Purvish Jitendra Malkan, AOR
Mr. Sudhir Mehta, Adv.
Ms. Shailee Mehta, Adv.
Mr. Jitendra Malkan, Adv.
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Ms. Deepa Gorasia, Adv.
Ms. Neha Ambashtha, Adv.
Ms. Bhavna Sarkar, Adv.**

**Mr. R.K. Patel, Adv.
Ms. Manisha T. Karia, AOR
Mr. Darshan R. Patel, Adv.
Ms. Sukhda Karla, Adv.
Mr. Adarsh Kumar, Adv.
Ms. Nidhi Nagpal, Adv.**

**Mr. Tushar Hemani, Sr. Adv.
Ms. Viabhavi Parikh, Adv.
Ms. Aditi Seth, Adv.
Ms. Anushree Prashit Kapadia, AOR**

Mr. Sourabh Soparkar, Sr. Adv.
Mr. Pradhuman Gohil, Adv .
Mrs. Taruna Singh Gohil, AOR
Ms. Ranu Purohit, Adv.
Ms. Tanya Srivastava, Adv.
Ms. Jasleen Bindra, Adv.

Mr. Ketan Shah, Adv.
Mr. Malak Manish Bhatt, AOR
Mr. Aman Shah, Adv.

Mr. Darshan Gandhi, Adv.
Mr. Jimi Patel, Adv.
Mr. Subodh S. Patil, AOR

Mr.Chitranshul A. Sinha, AOR
Ms. Sonali Khanna, Adv.
Mr. Anshuman Chaturvedi, Adv.
Mr. Tushar Hemani, Adv.
Ms. Vaibhavi Parikh, Adv.

Mr. R.K. Patel, Adv.
Ms. Manisha T. Karia, Adv.
Mr. Adarsh Kumar, Adv.

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

List in the third week of February, 2021.

(ARJUN BISHT)
COURT MASTER (SH)

(RENU KAPOOR)
BRANCH OFFICER