

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

Petition for Special Leave to Appeal (C) No. 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)

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)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
180412/2019

SLP(C) No. 29109/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
178521/2019

SLP(C) No. 29126/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
181232/2019

SLP(C) No. 29116/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
178580/2019

SLP(C) No. 29118/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
178311/2019

SLP(C) No. 29120/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
179182/2019

SLP(C) No. 29128/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
182111/2019

SLP(C) No. 29130/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
183833/2019

contd..

SLP(C) No. 29124/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
181416/2019

SLP(C) No. 29122/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
177984/2019

SLP(C) No. 29129/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
181768/2019

SLP(C) No. 29134/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
185266/2019

SLP(C) No. 30535/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
189505/2019

SLP(C) No. 30548/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
192344/2019

SLP(C) No. 884/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
2156/2020

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. 496/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
195452/2019

SLP(C) No. 6531/2020 (III)
IA No. 35750/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT

SLP(C) No. 2006/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
3916/2020

SLP(C) No. 3451/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
12813/2020

SLP(C) No. 3452/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
10957/2020

contd..

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. 29121/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
179712/2019

SLP(C) No. 12287/2020 (III)
(FOR ADMISSION and I.R. and IA No.42213/2020-CONDONATION OF DELAY
IN FILING)

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. 29123/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
179588/2019

SLP(C) No. 29131/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
183669/2019

SLP(C) No. 29132/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
184095/2019

SLP(C) No. 29133/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
184356/2019

SLP(C) No. 526/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
197303/2019

SLP(C) No. 886/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
2895/2020

SLP(C) No. 819/2020 (III)
(FOR ADMISSION and I.R. and IA No.197301/2019-CONDONATION OF DELAY
IN FILING)

SLP(C) No. 2010/2020 (III)
(FOR ADMISSION and I.R. and IA No.4920/2020-CONDONATION OF DELAY IN
FILING)

contd..

SLP(C) No. 29880/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
186140/2019

SLP(C) No. 29883/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
187302/2019

SLP(C) No. 29882/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
186477/2019

SLP(C) No. 30542/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
188696/2019

SLP(C) No. 30539/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
189120/2019

SLP(C) No. 29879/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
186403/2019

SLP(C) No. 29881/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
188370/2019

SLP(C) No. 621/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
194989/2019

SLP(C) No. 30549/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
190782/2019

SLP(C) No. 486/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
193860/2019

SLP(C) No. 624/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
955/2020

SLP(C) No. 30550/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
191344/2019

SLP(C) No. 499/2020 (III)
(IA No.198624/2019-CONDONATION OF DELAY IN FILING)

contd..

SLP(C) No. 504/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
195072/2019

SLP(C) No. 505/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
198646/2019

SLP(C) No. 30551/2019 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
192077/2019

SLP(C) No. 622/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
194674/2019

SLP(C) No. 898/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
619/2020

SLP(C) No. 492/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
193816/2019

SLP(C) No. 527/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
197037/2019

SLP(C) No. 528/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
197617/2019

SLP(C) No. 529/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
197991/2019

SLP(C) No. 530/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
196566/2019

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)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
194031/2019

SLP(C) No. 531/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
333/2020

contd..

SLP(C) No. 536/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
196553/2019

SLP(C) No. 618/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
194695/2019

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)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
384/2020

SLP(C) No. 1038/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
746/2020

SLP(C) No. 538/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
197967/2019

SLP(C) No. 2653/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
8381/2020

SLP(C) No. 897/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
194754/2019

SLP(C) No. 900/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
1601/2020

SLP(C) No. 3444/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
9990/2020

SLP(C) No. 2007/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
5023/2020

SLP(C) No. 2009/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
4994/2020

SLP(C) No. 2012/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
6387/2020

contd..

SLP(C) No. 3443/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
13815/2020

SLP(C) No. 3454/2020 (III)
(FOR ADMISSION and I.R. and IA No.15550/2020-CONDONATION OF DELAY
IN FILING)

SLP(C) No. 3458/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
13996/2020

SLP(C) No. 3459/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
13906/2020

SLP(C) No. 3457/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
15281/2020

SLP(C) No. 3455/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
15351/2020

SLP(C) No. 3445/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
15225/2020

SLP(C) No. 3456/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
15416/2020

SLP(C) No. 2652/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
7305/2020

SLP(C) No. 4368/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
22237/2020

SLP(C) No. 4295/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
16629/2020

SLP(C) No. 5311/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
1931/2020

SLP(C) No. 2669/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
8417/2020

contd..

SLP(C) No. 4939/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
24275/2020

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)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
10259/2020

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)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
18411/2020

SLP(C) No. 5141/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
23605/2020

SLP(C) No. 3450/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
11055/2020

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)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
18132/2020

SLP(C) No. 4642/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
20457/2020

SLP(C) No. 5113/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
26815/2020

SLP(C) No. 3453/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
14740/2020

SLP(C) No. 4634/2020 (III)
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
21310/2020

contd..

SLP(C) No. 7777/2020 (III)

SLP(C) No. 7894/2020 (III)
(FOR ADMISSION and I.R. and IA No.31414/2020-CONDONATION OF DELAY IN FILING)

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. 6670/2020 (III)
(IA No. 36543/2020 - 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 REFILING / CURING THE DEFECTS)

SLP(C) No. 7895/2020 (III)
(IA No. 46642/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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. 7776/2020 (III)

SLP(C) No. 7892/2020 (III)

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 REFILING / CURING THE DEFECTS)

SLP(C) No. 15108/2020 (III)

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 REFILING / CURING THE DEFECTS)

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)

contd..

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

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

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 REFILING / CURING THE DEFECTS)

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 REFILING / CURING THE DEFECTS)

Date : 03-02-2022 These matters were called on for hearing today.

CORAM :

**HON'BLE MR. JUSTICE M.R. SHAH
HON'BLE MRS. JUSTICE B.V. NAGARATHNA**

For Petitioner(s) Mr. K.M. Nataraj, ASG
Mr. Zoheb Hossain, Adv.
Ms. Gargi Khanna, Adv.
Ms. Aakanksha Kaul, Adv.
Mr. Manish, Adv.
Mr. Bijan Ghosh, Adv.
Mr. Navanjay Mahapatra, Adv.
Mr. Raj Bahadur Yadav, AOR
Mrs. Anil Katiyar, AOR

For Respondent(s) Mr. R. K. Patel, Sr. Adv.
Ms. Manisha T. Karia, AOR
Mr. Darshan R. Patel, Adv.
Ms. Sukhda Kalra, Adv.
Mr. Adarsh Kumar, Adv.
Ms. Nidhi Nagpal, Adv.

Mr. Tushar Hemani, Sr. Adv.
Ms. Vaibhavi Parikh, Adv.
Ms. Aditi Sheth Adv.
Ms. Anushree Prashit Kapadia, AOR
Ms. Priyanka Rathi, Adv.

Mr. Ketan H. Shah, Sr. Adv.
Mr. Haresh Raichura, AOR
Mr. Aman K. Shah, Adv.
Mr. Ram Bhadauria, Adv.
Ms. Saroj Raichura, Adv.
Mr. Kalp Raichura, Adv.

contd..

Mr. Saurabh Soparkar, Sr. Adv.
Mr. Bandish Soparkar, Adv.
Mr. Pradhuman Gohil, Adv.
Mrs. Taruna Singh Gohil, AOR
Ms. Ranu Purohit, Adv.
Mr. R. Vishnu Kumar, Adv.
Mr. Alapati Sahithya Krishna, Adv.

Mr. Purvish Jitendra Malkan, Adv.
Mr. Sudhir Mehta, Adv.
Ms. Khushboo Vinodray Malkan, AOR
Mr. Jitendra Malkan, Adv.
Ms. Dharita P Malkan, Adv.
Ms. Deepa Gorasia, Adv.
Mr. Alok Kumar, Adv.
Ms. Nandini Chhabra, Adv.

Mr. Purvish Jitendra Malkan, AOR
Mr. Sudhir Mehta, Adv.
Ms. Shailee Mehta, Adv.
Mr. Jitendra Malkan, Adv.
Ms. Dharita P. Malkan, Adv.
Ms. Deepa Gorasia, Adv.
Mr. Alok Kumar, Adv.
Ms. Nandini Chhabra, Adv.
Ms. Khushboo Vinodrai Malkan, AOR
Ms. Bhavna Sarkar, Adv.

Mr. Hardik Vora, Adv.
Mr. Sameer Singh, Adv.
Mr. Vijay Kumar Singh, Adv.
Mr. Sahil Lochab, Adv.
Ms. Neelam Singh, AOR
Mr. Sachin Singh, Adv.

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

Chitranshul A. Sinha, AOR

Mr. Siddhartha Jha, AOR
Mr. Bharat Kumar Sharma, Adv.

Mr. Ketan Shah, Adv.
Mr. Aman Shah, Adv.
Mr. Roshan Santhalia, AOR

contd..

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

We have heard Mr. K.M. Nataraj, learned ASG appearing on behalf of the Revenue, Mr. Saurabh Soparkar learned senior Advocate along with Mr. Bandish Soparkar, learned Advocate, Mr. Tushar Hemani, learned Senior Advocate, Mr. R.K. Patel, learned senior Advocate, Mr. Sudhir Mehta, learned Advocate and Mr. Hardik Vora, learned Advocate appearing on behalf of the respective assesseees.

Leave granted in all the matters.

Arguments concluded.

Judgment reserved.

Learned counsel appearing for the respective parties including learned ASG to file a fresh composite written submissions along with judgments to be relied upon with relevant paragraph numbers within a period of one week from today and also to be sent at e-mail addresses shahmr2018@gmail.com and pstojusticebvn@gmail.com.

(R. NATARAJAN)
ASTT. REGISTRAR-cum-PS

(NEETU SACHDEVA)
COURT MASTER (SH)

(NISHA TRIPATHI)
BRANCH OFFICER