

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

BEFORE THE REGISTRAR SH. RAJIV KALRA

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

INCOME TAX OFFICER

Petitioner(s)

VERSUS

VIKRAM SUJITKUMAR BHATIA

Respondent(s)

(FOR ADMISSION and I.R.)

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 ADMISSION and I.R. and IA No.180411/2019-CONDONATION OF DELAY IN FILING and IA No.180412/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT[TO BE TAKEN UP ALONGWITHI.E. D.NO. 40444/2019])

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

(FOR ADMISSION and I.R. and IA No.186476/2019-CONDONATION OF DELAY IN FILING and IA No.186477/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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

(FOR ADMISSION and I.R. and IA No.188367/2019-CONDONATION OF DELAY IN FILING and IA No.188370/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

[TO BE TAKEN UP ALONG WITH ITEM NO. 14 I.E. D.NO. 41889/2019])

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

(IA No.178520/2019-CONDONATION OF DELAY IN FILING and IA No.178521/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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

(FOR ADMISSION and I.R. and IA No.181231/2019-CONDONATION OF DELAY IN FILING and IA No.181232/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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

(FOR ADMISSION and I.R. and IA No.178577/2019-CONDONATION OF DELAY IN FILING and IA No.178580/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 29118/2019 (III)
(FOR ADMISSION and I.R. and IA No.178308/2019-CONDONATION OF DELAY
IN FILING and IA No.178311/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT[TO BE TAKEN UP ALONGWITH D.NO. 40444/2019])

SLP(C) No. 29120/2019 (III)
(FOR ADMISSION and I.R. and IA No.179180/2019-CONDONATION OF DELAY
IN FILING and IA No.179182/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 29131/2019 (III)
(FOR ADMISSION and I.R. and IA No.183668/2019-CONDONATION OF DELAY
IN FILING and IA No.183669/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 29883/2019 (III)
(FOR ADMISSION and I.R. and IA No.187301/2019-CONDONATION OF DELAY
IN FILING and IA No.187302/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 29880/2019 (III)
(FOR ADMISSION and I.R. and IA No.186136/2019-CONDONATION OF DELAY
IN FILING and IA No.186140/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 30539/2019 (III)
(FOR ADMISSION and I.R. and IA No.189119/2019-CONDONATION OF DELAY
IN FILING and IA No.189120/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 29128/2019 (III)
(FOR ADMISSION and I.R. and IA No.182109/2019-CONDONATION OF DELAY
IN FILING and IA No.182111/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 29130/2019 (III)
(FOR ADMISSION and I.R. and IA No.183831/2019-CONDONATION OF DELAY
IN FILING and IA No.183833/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT
[TO BE TAKEN UP ALONGWITH ITEM NO. 29 I.E. D.NO. 40444/2019])

SLP(C) No. 29121/2019 (III)
(FOR ADMISSION and I.R. and IA No.179710/2019-CONDONATION OF DELAY
IN FILING and IA No.179712/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 621/2020 (III)
(FOR ADMISSION and I.R. and IA No.194986/2019-CONDONATION OF DELAY
IN FILING and IA No.194989/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT and IA No.194987/2019-CONDONATION OF DELAY IN
REFILING / CURING THE DEFECTS)

SLP(C) No. 29124/2019 (III)
(IA No.181413/2019-CONDONATION OF DELAY IN FILING and IA
No.181416/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 29132/2019 (III)
(IA No.184094/2019-CONDONATION OF DELAY IN FILING and IA
No.184095/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 30549/2019 (III)
(FOR ADMISSION and I.R. and IA No.190781/2019-CONDONATION OF DELAY
IN FILING and IA No.190782/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT
[TO BE TAKEN UP ALONG WITH ITEM NO 15 I.E. D. NO. 43950/2019])

SLP(C) No. 29122/2019 (III)
(IA No.177979/2019-CONDONATION OF DELAY IN FILING and IA
No.177984/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 29123/2019 (III)
(FOR ADMISSION and I.R. and IA No.179587/2019-CONDONATION OF DELAY
IN FILING and IA No.179588/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 29129/2019 (III)
(IA No.181766/2019-CONDONATION OF DELAY IN FILING and IA
No.181768/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 29134/2019 (III)
(FOR ADMISSION and I.R. and IA No.185264/2019-CONDONATION OF DELAY
IN FILING and IA No.185266/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT
[TO BE TAKEN UP ALONGWITH ITEM NO. 29 I.E. D.NO. 40444/2019])

SLP(C) No. 486/2020 (III)
(FOR ADMISSION and I.R. and IA No.193859/2019-CONDONATION OF DELAY
IN FILING and IA No.193860/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 624/2020 (III)
(FOR ADMISSION and I.R. and IA No.954/2020-CONDONATION OF DELAY IN
FILING and IA No.955/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT
[TO BE TAKEN UP ALONGWITH ITEM NO. 10 I.E. D. NO. 44328/2019])

SLP(C) No. 29133/2019 (III)
(FOR ADMISSION and I.R. and IA No.184352/2019-CONDONATION OF DELAY
IN FILING and IA No.184356/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 29879/2019 (III)
(FOR ADMISSION and I.R. and IA No.186400/2019-CONDONATION OF DELAY
IN FILING and IA No.186403/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 30542/2019 (III)
(FOR ADMISSION and I.R. and IA No.188692/2019-CONDONATION OF DELAY
IN FILING and IA No.188696/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 30550/2019 (III)
(FOR ADMISSION and I.R. and IA No.191343/2019-CONDONATION OF DELAY
IN FILING and 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)
(FOR ADMISSION and I.R. and IA No.195070/2019-CONDONATION OF DELAY
IN FILING and IA No.195072/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 505/2020 (III)
(FOR ADMISSION and I.R. and IA No.198642/2019-CONDONATION OF DELAY
IN FILING and IA No.198646/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 2653/2020 (III)
(FOR ADMISSION and I.R. and IA No.8377/2020-CONDONATION OF DELAY IN
FILING and IA No.8381/2020-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT and IA No.8379/2020-CONDONATION OF DELAY IN
REFILING / CURING THE DEFECTS)

SLP(C) No. 30535/2019 (III)
(FOR ADMISSION and I.R. and IA No.189504/2019-CONDONATION OF DELAY
IN FILING and IA No.189505/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 30551/2019 (III)
(FOR ADMISSION and I.R. and IA No.192075/2019-CONDONATION OF DELAY
IN FILING and IA No.192077/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 622/2020 (III)
(FOR ADMISSION and I.R. and IA No.194672/2019-CONDONATION OF DELAY
IN FILING and IA No.194674/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 526/2020 (III)
(FOR ADMISSION and I.R. and IA No.197302/2019-CONDONATION OF DELAY
IN FILING and IA No.197303/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 898/2020 (III)
(FOR ADMISSION and I.R. and IA No.618/2020-CONDONATION OF DELAY IN
FILING and IA No.619/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

SLP(C) No. 30548/2019 (III)
(FOR ADMISSION and I.R. and IA No.192343/2019-CONDONATION OF DELAY
IN FILING and IA No.192344/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 884/2020 (III)
(FOR ADMISSION and I.R. and IA No.2155/2020-CONDONATION OF DELAY IN
FILING and IA No.2156/2020-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT
[TO BE TAKEN UP ALONG WITH ITEM NO. 8 I.E. D. NO. 43966/2019])

SLP(C) No. 492/2020 (III)
(FOR ADMISSION and I.R. and IA No.193815/2019-CONDONATION OF DELAY
IN FILING and 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
IA No. 198295/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

SLP(C) No. 527/2020 (III)
(FOR ADMISSION and I.R. and IA No.197035/2019-CONDONATION OF DELAY
IN FILING and IA No.197037/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 528/2020 (III)
(FOR ADMISSION and I.R. and IA No.197616/2019-CONDONATION OF DELAY
IN FILING and IA No.197617/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 529/2020 (III)
(FOR ADMISSION and I.R. and IA No.197989/2019-CONDONATION OF DELAY
IN FILING and IA No.197991/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 530/2020 (III)
(FOR ADMISSION and I.R. and IA No.196565/2019-CONDONATION OF DELAY
IN FILING and 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)
(FOR ADMISSION and I.R. and IA No.194030/2019-CONDONATION OF DELAY
IN FILING and IA No.194031/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 886/2020 (III)
(FOR ADMISSION and I.R. and IA No.2894/2020-CONDONATION OF DELAY IN FILING and 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)
(FOR ADMISSION and I.R. and IA No.327/2020-CONDONATION OF DELAY IN FILING and IA No.333/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 536/2020 (III)
(FOR ADMISSION and I.R. and IA No.196552/2019-CONDONATION OF DELAY IN FILING and IA No.196553/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 897/2020 (III)
(FOR ADMISSION and I.R. and IA No.194753/2019-CONDONATION OF DELAY IN FILING and IA No.194754/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 496/2020 (III)
(IA No.195448/2019-CONDONATION OF DELAY IN FILING and IA No.195452/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT[TO BE TAKEN UP ALONG WITH ITEM NO. 11 I.E. D.NO. 40702/2019])

SLP(C) No. 618/2020 (III)
(IA No.194688/2019-CONDONATION OF DELAY IN FILING and IA No.194695/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 900/2020 (III)
(FOR ADMISSION and I.R. and IA No.1599/2020-CONDONATION OF DELAY IN FILING and IA No.1601/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
[TO BE TAKEN UP ALONG WITH ITEM NO. 6 I.E D. NO. 44306/2019])

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 ADMISSION and I.R. and IA No.382/2020-CONDONATION OF DELAY IN FILING and IA No.384/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 3444/2020 (III)
(FOR ADMISSION and I.R. and IA No.9989/2020-CONDONATION OF DELAY IN FILING and IA No.9990/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 1038/2020 (III)
(FOR ADMISSION and I.R. and IA No.744/2020-CONDONATION OF DELAY IN FILING and IA No.746/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 2007/2020 (III)
(FOR ADMISSION and I.R. and IA No.5022/2020-CONDONATION OF DELAY IN FILING and IA No.5023/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 2652/2020 (III)
(FOR ADMISSION and I.R. and IA No.7303/2020-CONDONATION OF DELAY IN FILING and IA No.7305/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 2009/2020 (III)
(FOR ADMISSION and I.R. and IA No.4987/2020-CONDONATION OF DELAY IN FILING and IA No.4994/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 2006/2020 (III)
(FOR ADMISSION and I.R. and IA No.3915/2020-CONDONATION OF DELAY IN FILING and IA No.3916/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 538/2020 (III)
(IA No.197963/2019-CONDONATION OF DELAY IN FILING and 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)
(FOR ADMISSION and I.R. and IA No.8416/2020-CONDONATION OF DELAY IN FILING and IA No.8417/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 2012/2020 (III)
(FOR ADMISSION and I.R. and IA No.6386/2020-CONDONATION OF DELAY IN FILING and IA No.6387/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
[TO BE TAKEN UP ALONGWITH ITEM NO.17 I.E. D.NO. 45839/2019])

SLP(C) No. 3445/2020 (III)
(FOR ADMISSION and I.R. and IA No.15216/2020-CONDONATION OF DELAY IN FILING and IA No.15225/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.15217/2020-CONDONATION OF DELAY IN REFILEING / CURING THE DEFECTS)

SLP(C) No. 3443/2020 (III)
(FOR ADMISSION and I.R. and IA No.13813/2020-CONDONATION OF DELAY IN FILING and IA No.13815/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.13814/2020-CONDONATION OF DELAY IN

REFILING / CURING THE DEFECTS)

SLP(C) No. 3451/2020 (III)
(FOR ADMISSION and I.R. and IA No.12811/2020-CONDONATION OF DELAY
IN FILING and IA No.12813/2020-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 3002/2020 (III)
(FOR ADMISSION and I.R. and IA No.10254/2020-CONDONATION OF DELAY
IN FILING and IA No.10259/2020-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 3452/2020 (III)
(FOR ADMISSION and I.R. and IA No.10954/2020-CONDONATION OF DELAY
IN FILING and 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. 3455/2020 (III)
(FOR ADMISSION and I.R. and IA No.15349/2020-CONDONATION OF DELAY
IN FILING and IA No.15351/2020-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 3456/2020 (III)
(FOR ADMISSION and I.R. and IA No.15415/2020-CONDONATION OF DELAY
IN FILING and IA No.15416/2020-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 3450/2020 (III)
(FOR ADMISSION and I.R. and IA No.11054/2020-CONDONATION OF DELAY
IN FILING and IA No.11055/2020-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 3457/2020 (III)
(FOR ADMISSION and I.R. and IA No.15279/2020-CONDONATION OF DELAY
IN FILING and IA No.15281/2020-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 3458/2020 (III)
(FOR ADMISSION and I.R. and IA No.13995/2020-CONDONATION OF DELAY
IN FILING and IA No.13996/2020-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 3459/2020 (III)
(IA No.13902/2020-CONDONATION OF DELAY IN FILING and IA
No.13906/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 3453/2020 (III)
(FOR ADMISSION and I.R. and IA No.14737/2020-CONDONATION OF DELAY
IN FILING and IA No.14740/2020-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT
[TO BE TAKEN UP ALONGWITH ITEM NO. 27 I.E. D.NO. 1227/2020])

Date : 19-02-2020 This petition was called on for hearing today.

For Petitioner(s)

Mrs. Anil Katiyar, AOR
Ms. Gargi Khanna, Adv.

For Respondent(s)

Mr. Haresh Raichura, AOR
Mr. Siddhartha Jha, AOR
Ms. Moushmi Raj, Adv.
Mr. Malak Manish Bhatt, AOR
Mr. Atreya Banerjee, Adv.
Mr. Subodh S. Patil, AOR
Chitranshul A. Sinha, AOR
Mr. Aneesh Sadhwami, Adv.
Mr. Purvish Jitendra Malkan, AOR
Mr. Alok Kumar, Adv.
Ms. Anushree Prashit Kapadia, AOR

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

SLP (C) Nos. 3443, 3450 to 3459 of 2020

Await return of service of notice already issued to the sole respondent.

SLP (C) No. 885/2020

Ld. Counsel for the Petitioner shall file spare copy within a period of one week for issuance of notice to the Sole Respondent.

SLP (C) Nos. 29128/2019 and 499, 2652, 3002, 3445 of 2020

Notice could not be served to the Sole Respondent and same has been received back "undelivered". Hence, Ld. counsel for petitioner shall file the fresh particulars of the above respondent and he

shall also take fresh steps for the service of notice to him within a period of two weeks.

Service is complete, appearing Respondents, who have not filed Counter Affidavit so far, four weeks' time is granted to file the same.

List these matters again on 16.04.2020.

RAJIV KALRA
Registrar

pm