

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

Petitions 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)

(IA No. 177725/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT AND 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)

(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)

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

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

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

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)  
(IA 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)

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.

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)  
(IA 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)**

**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)**

**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 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)

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)

(IA 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)

(IA 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)**

**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)**

**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)**  
(IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 21310/2020 AND IA No. 21310/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**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 REFILEING / 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 REFILEING / 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)

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 : 31-01-2022 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 Ld ASG  
Mr. Zoheb Hussain Adv.  
Mr.Bijan Ghosh Adv.  
Mr.Manish Adv.  
Ms. Aakanksha Kaul, Adv.  
Ms. Gargi Khanna Adv.  
Mr. Navanjay Mahapatra Adv.  
Mr. M.K. maroria, Adv.  
Mrs. Anil Katiyar, AOR

Mr. Raj Bahadur Yadav, AOR

For Respondent(s)

Ms. Manisha T. Karia, AOR  
Ms. Nidhi Nagpal, Adv.  
Ms. Sukhda Kalra, Adv.  
Mr. Adarsh Kumar, Adv.

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

Mr. Ramesh Singh, Sr. Adv.  
Ms. Monisha Handa, Adv.  
Mr. Mohit D. Ram, AOR

Mr. Ketan H. Shah, Adv.  
Mr. Haresh Raichura, AOR  
Mr. Ram Bhadauria, Adv.  
Ms. Saroj Raichura, Adv.  
Mr. Kalp Raichura, 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. Saurabh Soparkar, Sr. Adv.  
Mr. Pradhuman Gohil, Adv.  
Mrs. Taruna Singh Gohil, AOR  
Ms. Ranu Purohit, Adv.  
Mr. R. Vishnu Kumar, Adv.  
Mr. Bandish Soparkar, Adv.

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

Mr. Roshan Santhalia, AOR

Mr. Subodh S. Patil, AOR

**Chitranshul A. Sinha, AOR**

**Mr. Siddhartha Jha, AOR**

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

**Heard in part.**

**List tomorrow i.e. on 01.02.2022 as part-heard.**

**(RAJNI MUKHI)  
COURT MASTER (SH)**

**(NISHA TRIPATHI)  
BRANCH OFFICER**