

ITEM NO.35                      Court 13 (Video Conferencing)                      SECTION III

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)

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

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

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)

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 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)  
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

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)  
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
21310/2020

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)

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 : 10-12-2021 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.  
Mr. Bijan Ghosh, Adv.  
Mr. Manish, Adv.  
Ms. Aakanksha Kaul, Adv.  
Ms. Gargi Khanna, Adv.  
Mr. Navanjay Mahapatra, Adv.  
Mr. M.K. Maroria, Adv.  
Mr. Raj Bahadur Yadav, AOR  
Mrs. Anil Katiyar, 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. Ketan H. Shah, Adv.  
Mr. Hareesh Raichura, AOR  
Mr. Aman K. Shah, Adv.  
Ms. Saroj Raichura, Adv.  
Mr. Ram Bhadauria, Adv.  
Mr. Kalp Raichura, 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. Purvish Jitendra Malkan, Adv.

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 Vinodray Malkan, AOR  
Ms. Bhavna Sarkar, 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.

Ms. Neelam Singh, AOR

Mr. Malak Manish Bhatt, 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

List on 31.01.2022.

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

(SUNIL KUMAR RAJVANSHI)  
BRANCH OFFICER