

ITEM NO.8

COURT NO.13
S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SECTION III

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 REFILING / 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 : 09-11-2021 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE M.R. SHAH
HON'BLE MR. JUSTICE SANJIV KHANNA

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. Raj Bahadur Yadav, AOR
Mrs. Anil Katiyar, AOR

For Respondent(s) Mr. Haresh Raichura, AOR

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

Mr. Subodh S. Patil, AOR

Chitranshul A. Sinha, AOR

Mr. Siddhartha Jha, AOR

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 Vinodrai 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. Manisha T. Karia, AOR

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

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

Mr. Hardik Vora, Adv.
Mr. S.K.Nanda, Adv.
Ms. Monalisa Mishra, Adv.
Swagat Nanda, Adv.
Mr. Vivek Mishra, Adv.
Mansha Shukla, Adv.
Mr. Sameer Singh, Adv.
Ms. Neelam Singh, AOR

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

At the request of learned counsel appearing for the
respondents, put up on 23.11.2021.

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

(NISHA TRIPATHI)
BRANCH OFFICER