

ITEM NO.14

Court 7 (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. 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)

([TO BE HEARD BY HON. ASHOK BHUSHAN AND HON. R. SUBHASH REDDY, JJ. ]

(With 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)

(IA No. 180412/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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

(IA No. 186477/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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

(IA No. 188370/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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

(IA No. 178521/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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

(IA No. 181232/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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

(IA No. 178580/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP (C) No. 29096/2019 etc.

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

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

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

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

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

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

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

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

SLP(C) No. 29121/2019 (III)  
(IA No. 179712/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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

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

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

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

SLP (C) No. 29096/2019 etc.

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

SLP(C) No. 29123/2019 (III)  
(IA No. 179588/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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

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

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

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

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

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

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

SLP(C) No. 30550/2019 (III)  
(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. 29096/2019 etc.

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

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

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

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

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

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

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

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

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

SLP(C) No. 492/2020 (III)  
(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)

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

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

SLP (C) No. 29096/2019 etc.

JUDGMENT)

SLP(C) No. 529/2020 (III)

(IA No. 197991/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 530/2020 (III)

(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)

(IA No. 194031/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 886/2020 (III)

(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)

(IA No. 333/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 536/2020 (III)

(IA No. 196553/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 496/2020 (III)

(IA No. 195452/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 618/2020 (III)

(IA No. 194695/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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)

(IA No. 384/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 6531/2020 (III)

(IA No. 35750/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED

SLP (C) No. 29096/2019 etc.

**JUDGMENT)**

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

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

SLP(C) No. 538/2020 (III)  
(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. 3451/2020 (III)  
(IA No. 12813/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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

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

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

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)

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

SLP(C) No. 6880/2020 (III)  
(FOR ADMISSION and I.R. and IA No.44059/2020-CONDONATION OF DELAY

SLP (C) No. 29096/2019 etc.

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

SLP(C) No. 5311/2020 (III)  
(IA No. 1931/2020 - 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. 897/2020 (III)  
(IA No. 194754/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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

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

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

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

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

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

SLP (C) No. 29096/2019 etc.

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

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

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

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

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)  
(IA No. 10259/2020 - 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. 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)  
(IA No. 18411/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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

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

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

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

SLP (C) No. 29096/2019 etc.

**JUDGMENT)**

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

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)  
(IA No. 18132/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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

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

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

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

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

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

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

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. 15108/2020 (III)

SLP(C) No. 7776/2020 (III)

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 /

SLP (C) No. 29096/2019 etc.

**CURING THE DEFECTS)**

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

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. 7892/2020 (III)

SLP(C) No. 6670/2020 (III)  
(IA No. 36543/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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. 7895/2020 (III)  
(IA No. 46642/2020 - 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)

Date : 13-04-2021 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ASHOK BHUSHAN  
HON'BLE MR. JUSTICE R. SUBHASH REDDY

For Petitioner(s)

Mr. K. M. Nataraj, ASG.  
Mr. Zoheb Hussain, Adv.  
Ms. Gargi Khanna, Adv.  
Mr. Manish, Adv.  
Mr. Bijan Ghosh, Adv.  
Mrs. Anil Katiyar, AOR  
Mr. B. V. Balram Das, Adv.

For Respondent(s)

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

Mr. Ram Bhadauria, Adv.  
Mr. Kalp Raichura, Adv.  
Mr. Siddhartha Jha, AOR

Ms. Khushboo Vinodray Malkan, AOR

Mr. Purvish Jitendra Malkan, AOR

Ms. Manisha T. Karia, AOR

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

Mrs. Taruna Singh Gohil, AOR

Mr. Malak Manish Bhatt, AOR

Mr. Subodh S. Patil, AOR

Mr. Chitranshul A. Sinha, AOR

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

List the matters in last week of April, 2021.

(NIDHI AHUJA)  
AR-cum-PS

(RENU KAPOOR)  
BRANCH OFFICER