

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 and IA No. 7616/2020 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

WITH

SLP(C) No. 29119/2019 (III)

(FOR 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. 29882/2019 (III)

(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 186477/2019)

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

(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 188370/2019)

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. 29131/2019 (III)
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 183669/2019)

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

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

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

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. 29121/2019 (III)
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 179712/2019)

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

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

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

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

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

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

179588/2019)

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. 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. 29133/2019 (III)
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
184356/2019)

SLP(C) No. 12296/2020 (III)
(FOR 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)
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
186403/2019)

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

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. 2653/2020 (III)

(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 8381/2020)

**SLP(C) No. 15568/2020 (III)
(FOR 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. 30535/2019 (III)
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 189505/2019)**

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

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

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

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

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

**SLP(C) No. 6880/2020 (III)
(FOR 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. 7778/2020 (III)
(FOR 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. 30548/2019 (III)
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 192344/2019)**

**SLP(C) No. 4295/2020 (III)
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 16629/2020)**

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

SLP(C) No. 492/2020 (III)
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
193816/2019)

SLP(C) No. 689/2020 (III)
(FOR 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)
(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. 5311/2020 (III)
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
1931/2020)

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. 886/2020 (III)
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
2895/2020)

SLP(C) No. 819/2020 (III)
(FOR I.R. and IA No.197301/2019-CONDONATION OF DELAY IN FILING)

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. 7080/2020 (III)
(FOR 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)
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 194754/2019)**

**SLP(C) No. 496/2020 (III)
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 195452/2019)**

**SLP(C) No. 618/2020 (III)
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 194695/2019)**

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

**SLP(C) No. 899/2020 (III)
(FOR 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. 6531/2020 (III)
(IA No. 35750/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

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

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

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

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

SLP(C) No. 2009/2020 (III)

(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 4994/2020)

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

SLP(C) No. 538/2020 (III)
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 197967/2019)

SLP(C) No. 2010/2020 (III)
(FOR I.R. and IA No.4920/2020-CONDONATION OF DELAY IN FILING)

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. 2012/2020 (III)
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 6387/2020)

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

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

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

SLP(C) No. 4580/2020 (III)
(FOR 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. 3452/2020 (III)
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 10957/2020)

SLP(C) No. 3454/2020 (III)
(FOR I.R. and IA No.15550/2020-CONDONATION OF DELAY IN FILING)

SLP(C) No. 4380/2020 (III)
(FOR 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. 3455/2020 (III)
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
15351/2020)**

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

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

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

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

SLP(C) No. 12304/2020 (III)
(FOR 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. 12287/2020 (III)
(FOR I.R. and IA No.42213/2020-CONDONATION OF DELAY IN FILING)

SLP(C) No. 12286/2020 (III)
(FOR 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. 15109/2020 (III)
(FOR 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 I.R. and IA No.81146/2020-CONDONATION OF DELAY IN FILING)

Date : 23-02-2021 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. Natraj, ASG
Mr. Zoheb Hossain, Adv.
Mr. Manish, Adv.
Ms. Gargi Khanna, Adv.
Mr. Bijan Ghosh, Adv.
Mrs. Anil Katiyar, AOR

For Respondent(s) Mr. Ketan H. Shah, Sr. Adv.
Mr. Haresh Raichura, AOR
Mr. Aman K. Shah, Adv.
Ms. Saroj Raichura, Adv.
Mr. Ram Bhaduria, Adv.
Mr. Kalp Raichura, Adv.

Mr. Siddhartha Jha, AOR

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. Neha Ambashtha, Adv.
Ms. Bhavna Sarkar, Adv.

Ms. Khushboo Vinodray Malkan, AOR

Mr. R.K. Patel, Adv.
Ms. Manisha T. Karia, AOR
Mr. Darshan R. Patel, Adv.
Sukhda Kalra, Adv.
Mr. Adarsh Kumar, Adv.
Ms. Nidhi Nagpal, Adv.

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

MR. Saurabh Soparkar, Sr. Adv.
Mr. Pradhuman Gohil, Adv.
Mrs. Taruna Singh Gohil, AOR
Ms. Ranu Purohit, Adv.
Ms. Tanya Srivastava, Adv.
Ms. Jasleen Bindra, Adv.

Mr. Bandish Soparkar, Adv.

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

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 on 7th April, 2021.

Learned counsel for the parties are permitted to give their brief written submissions before the next date of hearing so that the matter may be heard and decided.

(MEENAKSHI KOHLI)
ASTT. REGISTRAR-cum-PS

(RENU KAPOOR)
BRANCH OFFICER