

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (Civil) No(s).7 9 2 6 / 2 0 0 4

(From the judgment and order dated 1 6 / 0 9 / 2 0 0 2 in TC No. 4 9 2 / 1 9 9 6
of The HIGH C O U R T O F M A D R A S)

COMM N R . O F I N C O M E T A X , M A D R A S

Petitioner(s)

VER SUS

M/S. P O N N I S U G A R S & C H E M I C A L S L T D.

Respondent(s)

(With office report)(For final disposal)

W I T H
 S L P (C) N O . 1 8 4 4 2 O F 2 0 0 4 - With office report (For final disposal)
 S L P (C) N O . 1 2 3 5 5 O F 2 0 0 6 - With office report (For final disposal)
 S L P (C) N O . 1 1 7 8 7 O F 2 0 0 6 - With office report (For final disposal)
 S L P (C) N O . 1 2 7 7 8 O F 2 0 0 6 - With office report (For final disposal)
 S L P (C) N O . 1 2 9 5 8 O F 2 0 0 6 - With office report (For final disposal)
 S L P (C) N O . 1 5 0 9 9 O F 2 0 0 6 - With office report (For final disposal)
 S L P (C) N O . 2 1 0 6 4 O F 2 0 0 6 - With office report (For final disposal)
 S L P (C) N O . 5 7 3 O F 2 0 0 7 - With office report (For final disposal)
 S L P (C) N O . 3 9 4 8 O F 2 0 0 7 - With office report (For final disposal)
 S L P (C) N O . 6 6 5 8 O F 2 0 0 7 - With office report (For final disposal)
 S L P (C) N O . 3 1 1 2 O F 2 0 0 6 - With prayer for interim relief and office report (For
 final disposal)
 S L P (C) N O . 1 1 9 6 3 O F 2 0 0 7 - With office report (For final disposal)
 S L P (C) N O . 1 4 4 0 7 O F 2 0 0 7 - With office report (For final disposal)
 S L P (C) N O . 1 4 0 5 0 O F 2 0 0 7 - With office report (For final disposal)
 S L P (C) N O . 2 3 9 9 6 O F 2 0 0 7 - With office report (For final disposal)
 S L P (C) N O . 8 2 9 0 O F 2 0 0 7 - With office report (For final disposal)
 S L P (C) N O . 6 6 8 6 O F 2 0 0 8 - With office report (For final disposal)
 S L P (C) N O . 7 6 4 3 O F 2 0 0 8 - With office report (For final disposal)
 S L P (C) N O . 9 8 2 3 O F 2 0 0 8 - With office report (For final disposal)
 S L P (C) N O . 9 5 8 4 O F 2 0 0 8 - With office report (For final disposal)
 S L P (C) N O . 6 5 5 7 O F 2 0 0 8 - With office report (For final disposal)
 S L P (C) N O . 1 7 1 4 9 O F 2 0 0 8 - With office report (For final disposal)

Date: 0 9 / 0 9 / 2 0 0 8 This Petition was called on for hearing today.

C O R A M :

H O N ' B L E M R . J U S T I C E S . H . K A P A D I A
 H O N ' B L E M R . J U S T I C E B . S U D E R S H A N R E D D Y

-2-

For Petitioner(s) Mr. P.V. Shetty, Sr.Adv.
 Mr. Harish Chandra, Sr.Adv.
 Mr. Rahul Ka u shi k, Adv.
 Mr. Sanjeev Bha rdwaj, Adv.
 Mr. K. B . Sandeep, Adv.
 Mr. B.V. Bal a r a m Das, Adv.

For Respondent(s) in Mr. S. Ganesh, Sr.Adv.
 S L P s . 1 2 3 5 5 & 1 1 9 6 3 : Ms. Radh a Ranga swa my, Adv.

in 2 1 0 6 4 : Mr. R.F. Nari m a n , Sr.Adv.
 Ms. Radh a Ranga swa my, Adv.

in 9 8 2 3 / 2 0 0 8 : Mr. R.F. Narim a n, Sr.Adv.
 Ms. Shashi M. K apila, Adv.
 Mr. Kush Chaturbedi, Adv.

Mr. Vika s Mehta, Adv.

in 1 1 7 8 7 , 1 2 7 7 8 , 1 5 0 9 9 Ms. Radha Rangasw a my, Adv.
of 2 0 0 6 , 3 9 4 8 and
1 4 4 0 7 of 2 0 0 7 :

in 3 1 1 2 / 2 0 0 6 , Mr. R.F. Narim a n, Sr.Adv.
1 7 1 4 9 of 2 0 0 8 : Mr. E. R. Ku m a r , Adv.
Mr. Arjun Garg, Adv.
Mr. Sha kun Shar m a , Adv.
Ms. Ruk mini Bobde, Adv. for
M/s P a r e k h & Co.,Advs.

in 6 5 5 7 of 2 0 0 8 : Mr. P.H. P a r e k h, Sr.Adv.
Mr. E. R. Ku m a r , Adv.
Mr. Arjun Garg, Adv.
Mr. Sha kun Shar m a , Adv.
Ms. Ruk mini Bobde, Adv. for
M/s P a r e k h & Co.,Advs.

in 1 8 4 4 2 / 2 0 0 4 : Mr. S.K. Baga ri a, Sr.Adv.
Mr. K. K . Mani, Adv.
Mr. C.K. R. Lenin Sekar, Adv.
Mr. R. K . P a ndey, Adv.

in 6 6 5 8 of 2 0 0 7 : Mr. K. K . Mani, Adv.

in 6 6 8 6 / 2 0 0 8 : Mr. C.N. Sree Ku m a r , Adv.
Mr. Dushyant P a r a s h a r , Adv.
Mr. P. R . Nayak, Adv.

in 1 4 0 5 0 / 2 0 0 7 : Mr. P a n k a j Gupta, Adv.

in 9 5 8 4 / 2 0 0 8 : Mr. Aarohi Bhalla, Adv.
Mr. Shekh a r Raj Shar m a , Adv.
Ms. Sujata Kurdu k a r , Adv.

-3-

in 2 3 9 9 6 / 2 0 0 7 : Mr. SUK. Sagar, Adv.
Ms. Bina Madhavan, Adv.
Mr. Manish, Adv.
Ms. Ashima chalia, Adv. for
M/s Lawyers Knit & Co.,Advs.

in 8 2 9 0 / 2 0 0 7 : Mrs. Manik K a r a n j a w a l a , Adv.

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

Mr.S. K . B a g a r i a , learned senior counsel, resumed his arguments at
1 0. 3 5 a.m. and concluded at 1 0. 5 5 a.m. Thereafter, Mr.R. F . Narim a n, learned
senior counsel, argued for about ten minutes. Mr. P.V. S h e t t y, learned senior
counsel, thereafter, made his submissions, in rejoinder, upto 1 2. 1 0 p.m.
Mr.S.G a n e s h, Mr.B a g a r i a, Mr.Hari sh Chandra, Mr. P . H .
P a r e k h ,
learned senior counsel, made their submissions for about ten minutes each.

Special Leave Petition No. 2 3 9 9 6 of 2 0 0 7 is delinked.
Hearing concluded.
Judgment reserved in rest of the matters.

(S. Thapa r)

(N. Annapurn a)

(Madhu Saxena)

P.S. to Registra r

Court Master

Court Master

BOO K S CIT E D

1 8 8 IT R 6 7 1

2 4 5 IT R 4 9 8

2 0 0 4 (12) SCC 1 AT 2 7