

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

Civil Appeal No(s). 4072/2014

SHARP BUSINESS SYSTEM THR. FINANCE DIRECTOR  
MR. YOSHIHISA MIZUNO

Appellant(s)

VERSUS

COMMISSIONER OF INCOME TAX-III N.D.

Respondent(s)

WITH

SLP(C) No. 16277/2014 (XII)  
(IA No. 88927/2018 - I/A FOR DETAGGING)

SLP(C) No. 24756/2014 (XII)

SLP(C) No. 719/2020 (IX)  
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
193115/2019  
IA No. 193115/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)Diary No(s). 22308/2022 (XII)  
(FOR CONDONATION OF DELAY IN FILING ON IA 114870/2022  
IA No. 114870/2022 - CONDONATION OF DELAY IN FILING)SLP(C) No. 9104/2024 (IX)  
(IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
82364/2024  
IA No. 82364/2024 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

Date : 13-11-2024 This appeal was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA  
HON'BLE MR. JUSTICE NONGMEIKAPAM KOTISWAR SINGH

For Parties

Mr. Ajay Vohra, Sr. Adv.  
Ms. Kavita Jha, Sr. Adv.  
Mr. Vaibhav Kulkarni, Adv.  
Mr. Udit Naresh, Adv.  
Mr. Aniket Deepak Agrawal, AORMr. Arvind P Datar, Sr. Adv.  
Mr. Prakash Kumar, Adv.

contd..

Mr. Rahul Gupta, AOR

Mr. Dharan Gandhi, Adv.

Mr. Rajat Mittal, AOR

Mr. Suprateek Neogi, Adv.

Mr. Arvind P. Datar, Sr. Adv.

M/S. K J John And Co, AOR

Ms. Surekha Raman, Adv.

Mr. Amarjit Singh Bedi, Adv.

Mr. Shreyash Kumar, Adv.

Mr. Imilikaba Jamir, Adv.

Mr. S. Dwarakanath, A.S.G.

Mr. Rupesh Kumar, Sr. Adv.

Mr. Raj Bahadur Yadav, AOR

Mr. Diksha Rai, Adv.

Mr. Prashant Singh Ii, Adv.

Mr. Prahlad Singh, Adv.

Mr. Siddharth Sinha, Adv.

Ms. Sonali Jain, Adv.

Mr. Sarthak Karol, Adv.

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

SLP(C) No. 9104/2024

It is submitted at the Bar that this special leave petition would not survive for further consideration in view of the low tax effect vide Circular No.9/2024 dated 17.09.2024.

The submission is placed on record.

This Special Leave Petition is dismissed owing to low tax effect keeping open the question of law, if any.

Pending application(s) shall stand disposed of.

Rest of the matters

List in the first week of February, 2025.

(NEETU SACHDEVA)  
ASTT. REGISTRAR-cum-PS

(DIVYA BABBAR)  
COURT MASTER (NSH)