

ITEM NO.101  
(PH)

COURT NO.13

SECTION XIV-A

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

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)

[ PART-HEARD BY : HON'BLE MANOJ MISRA AND HON'BLE UJJAL  
BHUYAN, JJ. ]

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

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. 24756/2014 (XII)

Date : 20-08-2025 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA  
HON'BLE MR. JUSTICE UJJAL BHUYAN

For Appellant(s) : Mr. Raj Bahadur Yadav, AOR

Mr. Ajay Vohra, Sr. Adv.  
Mr. Vaibhav Kulkarni, Adv.  
Mr. Aniket Deepak Agrawal, AOR  
Mr. Akash Shukla, Adv.

For Respondent(s) :

Mr. Arvind P Datar, Sr. Adv.  
Mr. Prakash Kumar, Adv.  
Mrs. Madhuri Negi, Adv.  
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Mr. Arvind P Datar, Sr. Adv.  
Mr. Amarjit Singh Bedi, Adv.  
Ms. Surekha Raman, Adv.  
Mr. Shreyash Kumar, Adv.  
Mr. Sidharth Nair, Adv.  
Mr. Harshit Singh, Adv.  
Mr. Yashwant Sanjenbam, Adv.  
M/S. K J John And Co, AOR

Mr. S. Dwarakanath, A.S.G.  
Mr. Rupesh Kumar, Sr. Adv.  
Mr. Raj Bahadur Yadav, AOR  
Mr. Prashant Singh Ii, 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

Heard in-part.

List tomorrow i.e. 21<sup>st</sup> August, 2025.

(SONIA BHASIN)  
ASSISTANT REGISTRAR-cum-PS

(SAPNA BANSAL)  
COURT MASTER (NSH)