

ITEM NO.102

COURT NO.16

SECTION XIV-A

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. 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  
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 : 24-07-2025 This appeal was 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. Amarjit Singh Bedi, Adv.  
Ms. Surekha Raman, Adv.  
Mr. Sidharth Nair, Adv  
Mr. Shreyash Kuamr, Adv.  
Mr. Prakash Kumar, Adv.  
Mr. Rahul Gupta, AOR  
M/S. K J John And Co, AOR

Mr. S. Dwarakanath, A.S.G.  
Mr. Rupesh Kumar, Sr. Adv.  
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Mr. Sarthak Karol, Adv.  
Mr. Rajat Vaishnaw, Adv.  
Mr. S. Vijay Adithya, Adv.  
Ms. Aditi Dani, Adv.  
Mr. Abyudey Kabra, Adv.  
Mr. Prabhakar Yadav, Adv.  
Mr. Mudit Bansal, Adv.  
Mr. R B Yadav, Adv.

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

1. Heard in part.
2. List on 30.07.2025 as top of the Board.

**(RASHI GUPTA)  
COURT MASTER (SH)**

**(SAPNA BANSAL)  
COURT MASTER (NSH)**