

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). 14331/2015

COMMISSIONER OF INCOME TAX & ANR.

APPELLANT(S)

VERSUS

M/S KENNAMETAL WIDIA INDIA LTD.

RESPONDENT(S)

WITH

CIVIL APPEAL NO(S). 14343/2015

O R D E R

1. Learned counsel for the appellant(s) - Revenue at the outset states that the tax effect in both these appeals is less than Rupees Two Crores as prescribed in Circular No.F.No.279/Misc.142/2007-ITJ(Pt.), dated 8th August, 2019, issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board Direct Taxes.
2. If that is so, we are not inclined to entertain these appeals keeping in view the object and spirit of the above mentioned Circular.
3. These appeals are, accordingly, dismissed as being not maintainable.

4. As a result, the pending interlocutory application(s), if any, shall stand disposed of.

.....J.
[SURYA KANT]

.....J.
[DIPANKAR DATTA]

.....J.
[UJJAL BHUYAN]

New Delhi;
August 08, 2024.

ITEM NO.102

COURT NO.4

SECTION IV

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). 14318/2015

SHITAL FIBERS LTD.

APPELLANT(S)

VERSUS

COMMISSIONER OF INCOME TAX

RESPONDENT(S)

([TO GO BEFORE THREE HONBLE JUDGES])

WITH

C.A. No. 14299/2015 (XIV-A)

C.A. No. 14297/2015 (XIV-A)

C.A. No. 14301/2015 (XIV-A)

C.A. No. 14304/2015 (XIV-A)

C.A. No. 14305/2015 (XIV-A)

C.A. No. 14309/2015 (IV)

C.A. No. 14313/2015 (IV)

C.A. No. 14323/2015 (IV)

C.A. No. 14320/2015 (IV)

C.A. No. 14341/2015 (XIV-A)

C.A. No. 14331/2015 (IV-A)

C.A. No. 14337/2015 (XIV-A)

C.A. No. 14338/2015 (XIV-A)

C.A. No. 14343/2015 (IV-A)

C.A. No. 14339/2015 (XIV-A)

C.A. No. 14340/2015 (XIV-A)

C.A. No. 7847/2012 (IX)

C.A. No. 14346/2015 (IV)

C.A. No. 14347/2015 (IV)

SLP(C) No. 19698/2014 (IX)

SLP(C) No. 36539/2014 (IV-B)

SLP(C) No. 9723/2018 (XIV)
(FOR ADMISSION and I.R.
(TO BE TAGGED AND LISTED WITH CA NO. 7427/2012))

SLP(C) No. 28934/2019 (IX)
(FOR CONDONATION OF DELAY IN FILING ON IA 161693/2019
FOR CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS ON IA
161694/2019)

SLP(C) No. 26357/2019 (IX)
(IA No.161942/2019-CONDONATION OF DELAY IN FILING and IA
No.161948/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 14295/2015 (XIV-A)

C.A. No. 14316/2015 (XIV-A)

C.A. No. 14324/2015 (IV)

C.A. No. 14319/2015 (IV)

C.A. No. 14315/2015 (XIV-A)

C.A. No. 14314/2015 (IV)

C.A. No. 14322/2015 (IV)

C.A. No. 14327/2015 (III)

Date : 08-08-2024 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SURYA KANT
HON'BLE MR. JUSTICE DIPANKAR DATTA
HON'BLE MR. JUSTICE UJJAL BHUYAN

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

Mr. Pankaj Jain, Sr. Adv.
Mr. Divya Suri, Adv.
Mr. Sachin Bhrdwaj, Adv.
Mr. Sachin Bhardwaj, Adv.
Ms. Namita Choudhary, AOR

Mrs. Anil Katiyar, AOR

Dr. Rakesh Gupta, Adv.
 Mr. Somil Agarwal, Adv.
 Mr. Ambhoj Kumar Sinha, AOR

Mr. Mritunjay Kumar Sinha, AOR

Mr. Ajay Vohra, Sr. Adv.
 Ms. Kavita Jha, AOR
 Mr. Udit Naresh, Adv.
 Mr. Akash Shukla, Adv.

Mr. Bhargava V. Desai, AOR

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 Mr. Ankit Vashit, Adv.
 Mr. Shidharth Kapila, Adv.

For Respondent(s) Mr. K. V. Mohan, AOR
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 Mr. Sujay Jain, Adv.

Mr. Nikhil A. Menon, Adv.
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 Mr. P.B.Sashaankh, Adv.
 Mr. Aditya Narendranath, Adv.

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Mr. N Venkatraman, A.S.G.
 Mr. Raj Bahadur Yadav, AOR
 Mr. Venkatraman Chandrashekhara Bharathi, Adv.
 Mr. Udai Khanna, Adv.
 Mr. H R Rao, Adv.
 Mr. Annirudh Sharma Ii, Adv.

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

Civil Appeal Nos.14331/2015 & 14343/2015

1. The appeals are dismissed as being not maintainable in terms of the signed order, which is placed on the file.
2. Pending application(s), if any, shall stand disposed of.

REST OF THE MATTERS

1. In view of the fact that in Civil Appeal No.14347/2015, the impugned judgment of the Punjab and Haryana High Court having rendered by a Division Bench comprising one of us (Hon'ble Mr.Justice Surya Kant).
2. Let these matters be listed before a Three Judge Bench after obtaining necessary orders from the Hon'ble the Chief Justice of India.

(NIRMALA NEGI)
COURT MASTER (SH)

(PREETHI T.C.)
ASSISTANT REGISTRAR