

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO.14310 OF 2015

INCOME TAX OFFICER 20(1)-4

... APPELLANT

Versus

M/S KSONS PLASTICS

... RESPONDENT

WITH

CIVIL APPEAL NO.14311 OF 2015

CIVIL APPEAL NO.14312 OF 2015

CIVIL APPEAL Nos.14332-14333 OF 2015

CIVIL APPEAL NO.14336 OF 2015

CIVIL APPEAL NO.14345 OF 2015

CIVIL APPEAL NO.10755 OF 2017

CIVIL APPEAL NO.14317 OF 2015

CIVIL APPEAL NO.14330 OF 2015

CIVIL APPEAL NO.14328 OF 2015

O R D E R

1. Learned counsel for the appellant(s) states that the tax effect in all these appeals is below Rupees Two Crores.

2. In view of 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, we decline to entertain these appeals, which are consequently dismissed in terms of the said Circular.

3. As a result, the pending interlocutory application, if any, also stand disposed of.

.....J.
(SURYA KANT)

.....J.
(DIPANKAR DATTA)

.....J.
(UJJAL BHUYAN)

NEW DELHI;
AUGUST 01, 2024.

ITEM NO.101

COURT NO.4

SECTION IV

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).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. 14310/2015 (III)

C.A. No. 14311/2015 (III)

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

C.A. No. 14312/2015 (IV-A)

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. 14332-14333/2015 (IV-A)

C.A. No. 14336/2015 (III)

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. 14345/2015 (III)

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)

C.A. No. 10755/2017 (III)

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

FOR CONDONATION OF DELAY IN FILING ON IA 161693/2019

FOR CONDONATION OF DELAY IN REFILEING / 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. 14317/2015 (III)

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

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

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

C.A. No. 14330/2015 (IV-A)

C.A. No. 14328/2015 (III)

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

Date : 01-08-2024 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. Salil Aggarwal, Sr. Adv.

Mr. Bhargava V. Desai, AOR

Mr. Madhur Aggarwal, Adv.

Mr. Shivam Sharma, Adv.

Ms. Davi Bhandari, Adv.

Mrs. Anil Katiyar, AOR

Mr. Siddharth Mittal, Adv.

Mr. Abhijeet Varshney, Adv.

Mr. Harsh, Adv.

Mr. Kirti Raj, Adv.

Mr. Yusuf Khan, Adv.

Mr. Darshan Sejwal, Adv.

Ms. Usha Nandini V., AOR

Mr. Vikas Mehta, AOR

Mr. Raj Bahadur Yadav, AOR

Ms. Namita Choudhary, AOR

Mr. Pankaj Jain, Sr. Adv.

Ms. Divya Suri, Adv.

Mr. Sachin Bhardwaj, Adv.

Dr. Rakesh Gupta, Adv.

Mr. Somil Agarwal, Adv.

Mr. Ambhoj Kumar Sinha, AOR

Mr. Mritunjay Kumar Sinha, AOR

Mr. N Venkat

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

For Respondent(s) Mr. Bishwajit Bhattacharyya, Sr. Adv.
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 Mr. K.V. Balakrishnan, Adv.

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 Mr. Anuj P. Agarwala, Adv.
 Mr. Kunj Mehra, Adv.
 Mr. Prakash Jha, Adv.

Mr. Rustom B. Hathikhanawala, AOR

Mr. Ravindra Keshavrao Adsure, AOR

Mr. Rashmikumar Manilal Vithlani, AOR

Mr. Kishore Kunal, AOR
 Ms. Ankita Prakash, Adv.

Mr. Nikhil A. Menon, Adv.
 Mr. Vipin Nair, AOR
 Ms. M.B.Ramya, Adv.
 Mr. Mohd Aman Alam, Adv.
 Mr. P.B.Sashaankh, Adv.

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.

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

CIVIL APPEAL NO.14310 OF 2015, CIVIL APPEAL NO.14311 OF 2015, CIVIL APPEAL NO.14312 OF 2015, CIVIL APPEAL Nos.14332-14333 OF 2015, CIVIL APPEAL NO.14336 OF 2015, CIVIL APPEAL NO.14345 OF 2015, CIVIL APPEAL NO.10755 OF 2017, CIVIL APPEAL NO.14317 OF 2015, CIVIL APPEAL NO.14330 OF 2015 AND CIVIL APPEAL NO.14328 OF 2015

1. In view of 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, we decline to entertain these appeals, which are consequently dismissed in terms of the said Circular.

2. As a result, the pending interlocutory application, if any, also stand disposed of.

Rest of the matters

List on 07.08.2024.

(SATISH KUMAR YADAV)
ADDITIONAL REGISTRAR

(PREETHI T.C.)
ASSISTANT REGISTRAR