

ITEM NO.108

COURT NO.7

SECTION IV-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). 2774/2012

M/S PRESTIGE ESTATES PROJECTS(P) LTD.

Appellant(s)

VERSUS

THE ASSISTANT COMMISSIONER OF INCOME TAX

Respondent(s)

WITH

C.A. No. 2777/2012 (IV-A)

C.A. No. 2776/2012 (IV-A)

C.A. No. 2775/2012 (IV-A)

Date : 16-01-2020 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.M. KHANWILKAR

HON'BLE MR. JUSTICE DINESH MAHESHWARI

For Appellant(s)

Mr. Ajay Vohra, Sr. Adv.  
Mr. Preetesh Kapur, Sr. Adv.  
Ms. Suvarna Dubey, Adv.  
Mrs. Bina Gupta, AOR  
Ms. Sheena Taqui, Adv.  
Mr. Ashok Kulkarni, Adv.

For Respondent(s)

Mr. K. Radhakrishnan, Sr. Adv.  
Mr. Rupesh Kumar, Adv.  
Mr. Chiranjeev Chauhan, Adv.  
Mrs. Anil Katiyar, AOR

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

Counsel for the appellant(s) seeks two weeks' time to place on record the relevant documents in support of the argument that the condonation/regularization of minor deviation(s) does not result in penal consequence and as such the charges paid therefor are not covered by explanation in Section 37 of the Income Tax Act.

List the matters after two weeks.

(NEETU KHAJURIA)  
COURT MASTER

(VIDYA NEGI)  
COURT MASTER

