

**IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION**

CIVIL APPEAL NO.6295/2012

M/S GLYPH INTERNATIONAL LTD.

Appellant(s)

VERSUS

UNION OF INDIA & ORS.

Respondent(s)

O R D E R

1. None appears for the appellant.
2. In this appeal, the order dated 16th December, 2011 passed by the High Court of Judicature at Allahabad in Writ Tax No.1243 of 2010 is under challenge.
3. In the aforesaid writ petition, the appellant challenged the constitutional validity of Chapter 66A of Chapter-V of Finance Act, 1994; the Taxation of Services (Provided from Outside India and Received in India) Rules, 2006 and Instructions F No.275/7/2010 -CX.8A dated 30th June, 2010 as ultra vires of the Finance Act, 1994. This Court vide order dated 31st August, 2012 ordered for present appeal being tagged along with CA No.5323/2010 as the similar issue was pending in the said appeal.

4. The learned counsel appearing for the Revenue has placed on record the order passed in CA No.5323/2010 whereunder by order dated 9th August, 2023, this Court has dismissed the appeal on the ground that the view expressed by the Division Bench of the High Court of Delhi vide its judgment dated 11th September, 2006 rendered in Orient Crafts Ltd. vs. Union of India and Another [2006 SCC Online Del 1842] was correct view and the impugned order would also disclose that this Court in Civil Appeal No.5323/2010 titled as M/s Ankit Exim Pvt. Ltd. Versus Union of India & Ors. has affirmed the said view of the High Court.

5. In that view of the matter, the issue involved in the present appeal is no more *res integra*. Accordingly, the appeal stands dismissed.

6. Pending applications shall stand disposed of.

.....J
(ARAVIND KUMAR)

.....J.
(N.V. ANJARIA)

NEW DELHI;
AUGUST 13, 2025.
kp

ITEM NO.104

COURT NO.17

SECTION III-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). 6295/2012

M/S GLYPH INTERNATIONAL LTD.

APPELLANT(S)

VERSUS

UNION OF INDIA & ORS.

RESPONDENT(S)

Date : 13-08-2025 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ARAVIND KUMAR
HON'BLE MR. JUSTICE N.V. ANJARIA

For Appellant(s) Mr. J.K. Mittal, Adv.(NP)
Ms. Vandana Mittal, Adv.(NP)
Mr. Mukesh Choudhary, Adv.(NP)
Mr. Krishan Kumar, Adv.(NP)
Mr. Praveen Swarup, AOR(NP)

For Respondent(s) Mr. S. Dwarakanath, A.S.G.
Mr. Arijit Prasad, Sr. Adv.
Mr. Gaurang Bhushan, Adv.
Mr. B.K Satija, Adv.
Ms. Prerna Dhall, Adv.
Mr. Rajat Vaishnaw, Adv.
Mr. Prabhakar Yadav, Adv.
Mr. Deepak Kumar, Adv.
Ms. Ankita Singh, Adv.
Mr. Riju Phukan, Adv.
Mr. Gurmeet Singh Makker, AOR

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

The appeal stands dismissed in terms of the signed order, which is placed on the file. Pending applications shall stand disposed of.

(KAVITA PAHUJA)
ASTT. REGISTRAR-cum-PS

(AVGV RAMU)
COURT MASTER (NSH)