

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).26558/2010

(From the judgement and order dated 29/06/2010 in ITA No.3019/2009  
of The HIGH COURT OF BOMBAY)

M/S. TOPMAN EXPORTS

Petitioner(s)

VERSUS

COMMR OF INCOME TAX, MUMBAI

Respondent(s)

(With appln.(s) for permission to file rejoinder affidavit and  
prayer for interim relief)

With S.L.P. (C) No.27418 of 2010

(With appln.(s) for permission to file rejoinder affidavit,  
prayer for interim relief and office report)

S.L.P. (C) No.27552 of 2010

(With prayer for interim relief and office report)

S.L.P. (C) No.27583 of 2010

(With prayer for interim relief and office report)

S.L.P. (C) No.27608 of 2010

(With prayer for interim relief and office report)

S.L.P. (C) No.27994 of 2010

(With prayer for interim relief and office report)

S.L.P. (C) No.28036 of 2010

(With prayer for interim relief and office report)

S.L.P. (C) No.28044 of 2010

(With prayer for interim relief and office report)

S.L.P. (C) No.28131 of 2010

(With prayer for interim relief and office report)

S.L.P. (C) No.28167 of 2010

(With prayer for interim relief and office report)

S.L.P. (C) No.28173 of 2010

(With prayer for interim relief and office report)

S.L.P. (C) No.27952 of 2010

(With prayer for interim relief and office report)

...2/-

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S.L.P. (C) No.28365 of 2010

(With office report)

S.L.P. (C) No.29290 of 2010

(With appln.(s) for permission to file additional documents,  
prayer for interim relief and office report)

S.L.P. (C) No.29314 of 2010

(With prayer for interim relief and office report)

S.L.P. (C) No.29596 of 2010

(With prayer for interim relief and office report)

S.L.P. (C) No.30461 of 2010  
(With office report)

S.L.P. (C) No.30462 of 2010  
(With office report)

S.L.P. (C) No.30011 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30018 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30020 of 2010  
(With appln.(s) for exemption from filing c/c of the impugned judgement, prayer for interim relief and office report)

S.L.P. (C) No.30023 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30100 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30281 of 2010  
(With appln.(s) for exemption from filing c/c of the impugned judgement, prayer for interim relief and office report)

S.L.P. (C) No.30283 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30289 of 2010  
(With appln.(s) for exemption from filing c/c of the impugned judgement, prayer for interim relief and office report)

S.L.P. (C) No.30306 of 2010  
(With prayer for interim relief and office report)

...3/-

- 3 -

S.L.P. (C) No.30345 of 2010  
(With appln.(s) for exemption from filing c/c of the impugned judgement, prayer for interim relief and office report)

S.L.P. (C) No.30374 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30375 of 2010  
(With appln.(s) for exemption from filing c/c of the impugned judgement, prayer for interim relief and office report)

S.L.P. (C) No.30379 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30381 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30393 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30411 of 2010  
(With appln.(s) for exemption from filing c/c of the impugned judgement, prayer for interim relief and office report)

S.L.P. (C) No.30426 of 2010  
(With appln.(s) for exemption from filing c/c of the impugned judgement, prayer for interim relief and office report)

S.L.P. (C) No.30468 of 2010  
(With appln.(s) for exemption from filing c/c of the impugned judgement, prayer for interim relief and office report)

S.L.P. (C) Nos.30521-30522 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30549 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) Nos.29853-29854 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30215 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30378 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30380 of 2010  
(With prayer for interim relief and office report)

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- 4 -

S.L.P. (C) No.30388 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30390 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30543 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30546 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30572 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30574 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30657 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30569 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.32066 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.32069 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) Nos.30733-30734 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30597 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30626 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30634 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30644 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30665 of 2010  
(With prayer for interim relief and office report)

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S.L.P. (C) No.30671 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30680 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30684 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30689 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30721 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30902 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.31085 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.31107 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.31131 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.31134 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.31304 of 2010  
(With appln.(s) for exemption from filing c/c of the impugned judgement, prayer for interim relief and office report)

S.L.P. (C) No.31385 of 2010  
(With appln.(s) for exemption from filing c/c of the impugned judgement, prayer for interim relief and office report)

S.L.P. (C) No.31450 of 2010  
(With appln.(s) for exemption from filing c/c of the impugned judgement, prayer for interim relief and office report)

S.L.P. (C) No.31849 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.32531 of 2010  
(With office report)

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S.L.P. (C) No.30628 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30635 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30646 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.32532 of 2010  
(With office report)

S.L.P. (C) No.30647 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.32533 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30653 of 2010  
(With office report)

S.L.P. (C) No.30673 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30674 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30675 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30677 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30686 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.30708 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.32534 of 2010  
(With office report)

S.L.P. (C) No.30906 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.33218 of 2010  
(With office report)

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S.L.P. (C) Nos.34081-34084 of 2010  
(With office report)

S.L.P. (C) No.34078 of 2010  
(With office report)

S.L.P. (C) No.32228 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.32256 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.33925 of 2010  
(With office report)

S.L.P. (C) No.32308 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.32339 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.32384 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.34046 of 2010  
(With office report)

S.L.P. (C) No.34047 of 2010  
(With office report)

S.L.P. (C) No.32450 of 2010

S.L.P. (C) No.32946 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.33708 of 2010

(With prayer for interim relief and office report)

S.L.P. (C) No.33692 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.33084 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.33157 of 2010  
(With prayer for interim relief and office report)

S.L.P. (C) No.33265 of 2010  
(With prayer for interim relief and office report)

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S.L.P. (C) No.33504 of 2010

S.L.P. (C) No.35013 of 2010  
(With office report)

S.L.P. (C) No.35016 of 2010  
(With office report)

S.L.P. (C) No.35028 of 2010  
(With office report)

S.L.P. (C) No.35029 of 2010  
(With office report)

S.L.P. (C) No.35030 of 2010  
(With office report)

S.L.P. (C) No.35031 of 2010  
(With office report)

S.L.P. (C) No.35032 of 2010  
(With office report)

S.L.P. (C) No.35129 of 2010  
(With office report)

S.L.P. (C) No.35865 of 2010  
(With office report)

S.L.P. (C) No.35866 of 2010  
(With office report)

S.L.P. (C) No.35867 of 2010  
(With office report)

S.L.P. (C) No.35868 of 2010  
(With office report)

S.L.P. (C) No.33644 of 2010

S.L.P. (C) No.57 of 2011  
(With office report)

S.L.P. (C) No.136 of 2011

S.L.P. (C) No.138 of 2011

S.L.P. (C) No.131 of 2011  
(With office report)

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S.L.P. (C) No.132 of 2011

(With office report)

S.L.P. (C) No.376 of 2011  
(With office report)

S.L.P. (C) No.302 of 2011

S.L.P. (C) No.428 of 2011

S.L.P. (C) No.2755 of 2011  
(With office report)

S.L.P. (C) No.2756 of 2011  
(With office report)

S.L.P. (C) No.2757 of 2011  
(With office report)

S.L.P. (C) No.2759 of 2011  
(With office report)

S.L.P. (C) No.2388 of 2011  
(With prayer for interim relief and office report)

S.L.P. (C) No.2585 of 2011

S.L.P. (C) No.2588 of 2011

S.L.P. (C) No.2626 of 2011

S.L.P. (C) No.2689 of 2011

S.L.P. (C) No.2932 of 2011

S.L.P. (C) No.2953 of 2011

S.L.P. (C) No.2742 of 2011

S.L.P. (C) No.2693 of 2011

S.L.P. (C) No.5377 of 2011  
(With appln.(s) for c/delay in filing SLP)

S.L.P. (C) No.5379 of 2011  
(With appln.(s) for c/delay in filing SLP and office report)

S.L.P. (C) No.5972 of 2011

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S.L.P. (C) No.7859 of 2011

S.L.P. (C) Nos.7868-7869 of 2011

S.L.P. (C) No.8786 of 2011  
(With appln.(s) for c/delay in filing SLP and office report)

S.L.P. (C) No.9547 of 2011

S.L.P. (C) No.9548 of 2011

S.L.P. (C) No.9549 of 2011

S.L.P. (C) No.9550 of 2011

S.L.P. (C) No.9551 of 2011

S.L.P. (C) No.7795 of 2011

S.L.P. (C) No.9552 of 2011

S.L.P. (C) No.9553 of 2011

S.L.P. (C) No.11029 of 2011

S.L.P. (C) No.10958 of 2011  
(With appln.(s) for c/delay in filing SLP and office report)

S.L.P. (C) No.13774 of 2011

S.L.P. (C) No.11716 of 2011  
(With prayer for interim relief and office report)

S.L.P. (C) Nos.14068-14069 of 2011  
(With appln.(s) for c/delay in filing SLPs and office report)

S.L.P. (C) No.14070 of 2011  
(With appln.(s) for c/delay in filing SLP and office report)

S.L.P. (C) No.14071 of 2011  
(With appln.(s) for c/delay in filing SLP and office report)

S.L.P. (C) No.14072 of 2011  
(With appln.(s) for c/delay in filing SLP and office report)

S.L.P. (C) No.14073 of 2011  
(With appln.(s) for c/delay in filing SLP and office report)

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S.L.P. (C) No.14074 of 2011  
(With appln.(s) for c/delay in filing SLP and office report)

S.L.P. (C) No.14075 of 2011  
(With appln.(s) for c/delay in filing SLP and office report)

S.L.P. (C) No.14076 of 2011  
(With appln.(s) for c/delay in filing SLP and office report)

S.L.P. (C) Nos.14077-14078 of 2011  
(With appln.(s) for c/delay in filing SLPs and office report)

S.L.P. (C) Nos.14079-14080 of 2011  
(With appln.(s) for c/delay in filing SLPs and office report)

S.L.P. (C) Nos.16937-16938 of 2011  
(With appln.(s) for c/delay in filing SLPs)

S.L.P. (C) No.16821 of 2011  
(With appln.(s) for c/delay in filing SLP)

S.L.P. (C) No.16822 of 2011  
(With appln.(s) for c/delay in filing SLP)

S.L.P. (C) No.16823 of 2011  
(With appln.(s) for c/delay in filing SLP)

S.L.P. (C) No.16824 of 2011  
(With appln.(s) for c/delay in filing SLP)

S.L.P. (C) No.16825 of 2011  
(With appln.(s) for c/delay in filing SLP)

S.L.P. (C) No.15474 of 2011  
(With prayer for interim relief and office report)

S.L.P. (C) No.16968 of 2011  
(With appln.(s) for c/delay in filing SLP)

S.L.P. (C) No.16969 of 2011  
(With appln.(s) for c/delay in filing SLP)

S.L.P. (C) No.17643 of 2011  
(With appln.(s) for c/delay in filing SLP)

S.L.P. (C) No.16505 of 2011

S.L.P. (C) No.17645 of 2011  
(With appln.(s) for c/delay in filing SLP)

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S.L.P. (C) No.17644 of 2011  
(With appln.(s) for c/delay in filing SLP)

S.L.P. (C) No.16403 of 2011

S.L.P. (C) No.16695 of 2011

S.L.P. (C) No.20270 of 2011

S.L.P. (C) No.22460 of 2011  
(With appln.(s) for c/delay in filing SLP)

S.L.P. (C) No.22180 of 2011

S.L.P. (C) No.22446 of 2011  
(With appln.(s) for c/delay in filing and re-filing SLP)

S.L.P. (C) No.22449 of 2011  
(With appln.(s) for c/delay in filing and re-filing SLP)

S.L.P. (C) No.22447 of 2011  
(With appln.(s) for c/delay in filing and re-filing SLP)

S.L.P. (C) No.22772 of 2011

S.L.P. (C) No.26556 of 2011  
(With appln.(s) for c/delay in filing SLP)

S.L.P. (C) No.27677 of 2011

S.L.P. (C) No.28775 of 2011  
(With appln.(s) for c/delay in filing SLP)

S.L.P. (C) No.27044 of 2011

S.L.P. (C) No.27048 of 2011

S.L.P. (C) No.28776 of 2011  
(With appln.(s) for c/delay in filing SLP)

Date: 03/11/2011 These Matters were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE A.K. PATNAIK  
HON'BLE MR. JUSTICE SWATANTER KUMAR

...13/-

- 13 -

For Petitioner(s) Mr. S. Ganesh, Sr. Adv.  
Mr. Kavin Gulati, Adv.  
Mr. Akhilesh Sharma, Adv.  
Ms. Ruby Singh Ahuja, Adv.  
Mr. Ronak Dhillon, Adv.  
Ms. Deepti Sarin, Adv.

for M/s. Karanjawala & Co.,Adv.

Mr. S.C. Tiwari,Adv.  
Mr. Jatin Zaveri,Adv.  
Mr. Gaurav Agarwal,Adv.

Mr. Nikhil Nayyar,Adv.  
Mr. T.V.S. Raghavendra Sreyas,Adv.

Mr. Rajendra Singhvi,Adv.  
Ms. Maitreyi Singhvi,Adv.  
Mr. K.K.L. Gautam,Adv.  
Mr. Brij Bhusan,Adv.

Mr. S. Ganesh,Sr.Adv.  
Mr. M.P. Shorawala,Adv.  
Ms. Jyoti Saxena,Adv.  
Ms. Sashi Kiran,Adv.

Mr. Atulbhai K. Jasani,Adv.  
Mr. Rashmikumar Manilal Vitlani,Adv.

Ms. Aditi Singh,Adv.  
Mr. S. Ravi Shankar,Adv.

Mr. Shyam Divan,Sr.Adv.  
Ms. Vibha Datta Makhija,Adv.

Mr. Rustom B. Hathikhanawala,Asdv.

Mr. Bharat L. Gandhi,Adv.  
Mr. Vijay Kumar,Adv.

Mr. Jay Savla,Adv.  
Ms. Renuka Sahu,Adv.

Mr. Ragvesh Singh,Adv.  
Mr. P.S. Sudheer,Adv.  
Mr. Rishi Maheshwari,Adv.

...14/-

- 14 -

Mr. V. Lakshmikumaran,Adv.  
Mr. Tarun Jain,Adv.  
Mr. M.P. Devanath,Adv.

Ms. Vandana Sehgal,Adv.  
Mr. Rohal Thawani,Adv.  
Mr. Hardeep Singh Anand,Adv.

Mr. Ankur Saigal,Adv.  
Ms. Bina Gupta,Adv.  
Mr. Abhay A. Jena,Adv.

Mr. N.D.B. Raju,Adv.  
Mr. Akhileshwar Sharma,Adv.  
Ms. Bharathi Raju,Adv.  
Mr. N. Ganpathy,Adv.

Mr. A.R. Thadani,Adv.  
Mr. Ashwani Kumar,Adv.

For Respondent(s)

Mr. R.P. Bhatt,Sr.Adv.  
Mr. V. Shekhar,Sr.Adv.  
Mr. D.D. Kamat,Adv.  
Mr. Aman Ahluwalia,Adv.  
Mr. Kunal Bahri,Adv.  
Mr. Fuzail A. Ayyubi,Adv.  
Mr. Zangpo Sherpa,Adv.

Mr. Abhigya, Adv.  
Mr. Jatin Rajput, Adv.  
Ms. Deepakshi Jain, Adv.  
Mr. Vishal Saxena, Adv.  
Mr. B.V. Balaram Das, Adv.

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

Mr. R.P. Bhatt, learned senior counsel appearing for the Department, resumed his submissions at 10.30 p.m. and concluded at 3.50 p.m. Mr. S. Ganesh, learned senior counsel also made submissions from 2.00 p.m. till 2.20 p.m. After conclusion of the submissions of Mr. R.P. Bhatt, learned counsel, Mr. S. Ganesh, learned senior counsel for the assessee, made his reply submissions for ten minutes.

Hearing concluded in this batch of cases.

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Liberty is granted to the parties to file written submissions within one week.

Mr. Atulbhai K. Jasani, learned counsel for the assessee in S.L.P. (C) No.32450 of 2010, submitted that, except the issues arising in S.L.P. (C) No.26558 of 2010, other issues also arise in this petition.

Place the matter on 15th November, 2011, as part-heard.

[ T.I. Rajput ]      [ Alka Dudeja ]      [ Madhu Saxena ]  
A.R.-cum-P.S.      A.R.-cum-P.S.      Assistant Registrar