



2018 INSC 824

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

CIVIL APPEAL NOS. 7126 OF 2008

COMMISSIONER OF INCOME TAX, KOCHI

Appellant(s)

VERSUS

M/S HOTEL AND ALLIED TRADES (P) LTD.

Respondent(s)

WITH

CIVIL APPEAL No. 2449/2011

WITH

**CIVIL APPEAL NO. 10016 OF 2018
(@ SLP(C) No. 32557/2010)**

WITH

CIVIL APPEAL No. 560/2011

CIVIL APPEAL No. 484/2011

CIVIL APPEAL No. 1115/2011

CIVIL APPEAL No. 1204/2011

WITH

CIVIL APPEAL No. 7476/2010

CIVIL APPEAL No. 4528/2009

CIVIL APPEAL No. 9617/2010

CIVIL APPEAL No. 5937/2010

WITH

CIVIL APPEAL No. 8695/2012

CIVIL APPEAL No. 5677/2009

CIVIL APPEAL No. 2466/2010

CIVIL APPEAL No. 5795/2009
CIVIL APPEAL No. 6636/2011
CIVIL APPEAL No. 6639/2011
CIVIL APPEAL No. 4912/2010
CIVIL APPEAL No. 4838/2017
CIVIL APPEAL No. 1937/2009
CIVIL APPEAL No. 5904/2015
CIVIL APPEAL No. 5737/2015
CIVIL APPEAL No. 8892/2016
CIVIL APPEAL No. 5903/2015
CIVIL APPEAL No. 10221/2017
CIVIL APPEAL No. 5356/2010

WITH

CIVIL APPEAL NO. 9623 OF 2018
(@ SLP(C) No. 21838/2012)

WITH

CIVIL APPEAL No. 2394/2011
CIVIL APPEAL No. 3516/2018
CIVIL APPEAL No. 5410/2011
CIVIL APPEAL No. 2772/2010
CIVIL APPEAL No. 8711/2010
CIVIL APPEAL No. 10241/2014
CIVIL APPEAL No. 3876/2010
CIVIL APPEAL No. 9646/2011

WITH

CIVIL APPEAL No. 7036/2011

CIVIL APPEAL No. 2201/2013

CIVIL APPEAL No. 1659/2012

CIVIL APPEAL No. 1660/2012

CIVIL APPEAL No. 1661/2012

CIVIL APPEAL No. 9831/2013

CIVIL APPEAL No. 891/2012

CIVIL APPEAL No. 153/2015

WITH

**CIVIL APPEAL NO. 9634 OF 2018
SLP NO. 25629 OF 2018
(Diary No. 15602-2018)**

WITH

**CIVIL APPEAL NO. 9636 OF 2018
(@ SLP(C) No. 18140/2018)**

WITH

**CIVIL APPEAL NO. 9637 OF 2018
(@ SLP(C) No. 18141/2018)**

WITH

CIVIL APPEAL No. 5068/2012

CIVIL APPEAL No. 8212-8218/2012

CIVIL APPEAL No. 7919/2013

CIVIL APPEAL No. 10938/2013

CIVIL APPEAL No. 8707/2013

CIVIL APPEAL No. 5750/2012

CIVIL APPEAL No. 5753/2012

CIVIL APPEAL No. 5751/2012

CIVIL APPEAL No. 5752/2012

CIVIL APPEAL No. 14306/2015

CIVIL APPEAL No. 14344/2015

CIVIL APPEAL No. 14335/2015

CIVIL APPEAL No. 7427/2012

CIVIL APPEAL No. 4544/2013

CIVIL APPEAL No. 5341/2013

CIVIL APPEAL No. 5342/2013

CIVIL APPEAL No. 22954/2017

CIVIL APPEAL No. 2469/2018

WITH

**CIVIL APPEAL NO. 9823 OF 2018
SLP NO. 25838 OF 2018
(Diary No. 2855-2018)**

WITH

**CIVIL APPEAL NO. 9816 OF 2018
(@ SLP(C) No. 5448/2018)**

WITH

**CIVIL APPEAL NO. 9817 OF 2018
(@ SLP(C) No. 5450/2018)**

WITH

**CIVIL APPEAL NO. 9610 OF 2018
(@ SLP(C) No. 6428/2011)**

WITH

CIVIL APPEAL No. 4515/2013

CIVIL APPEAL No. 4518/2013

WITH

**CIVIL APPEAL NO. 9588 OF 2018
(@ SLP(C) No. 2807/2012)**

**CIVIL APPEAL NO. 9589 OF 2018
(@ SLP(C) No. 9477/2014)**

WITH

CIVIL APPEAL No. 8487/2012

WITH

CIVIL APPEAL No. 8502/2012

WITH

CIVIL APPEAL No. 2734/2013

WITH

**CIVIL APPEAL NO. 9652-9653 OF 2018
(@ SLP(C) No. 36805-36806/2014)**

WITH

CIVIL APPEAL No. 6409/2014

WITH

CIVIL APPEAL No. 5939/2012

WITH

CIVIL APPEAL No. 126/2013

WITH

CIVIL APPEAL No. 3799/2014

WITH

CIVIL APPEAL No. 6121/2018

WITH

CIVIL APPEAL No. 7228-7229/2012

WITH

CIVIL APPEAL No. 7428/2012

WITH

CIVIL APPEAL No. 9812/2014

CIVIL APPEAL No. 3098/2015

CIVIL APPEAL No. 11707/2016

CIVIL APPEAL No. 3067/2017

CIVIL APPEAL No. 6088/2018

CIVIL APPEAL No. 793/2017

CIVIL APPEAL No. 4700/2014

CIVIL APPEAL No. 4701/2014

CIVIL APPEAL No. 4456/2017

CIVIL APPEAL No. 9299/2014

CIVIL APPEAL No. 9301/2014

CIVIL APPEAL No. 3316-3317/2015

CIVIL APPEAL No. 6415/2015

**CIVIL APPEAL NO. 9628 OF 2018
(@ SLP NO. 25621 OF 2018)
Diary No. 34786-2013**

WITH

**CIVIL APPEAL NO. 9583 OF 2018
(@ SLP(C) No. 37615/2013)**

WITH

**CIVIL APPEAL NO. 9948 OF 2018
(@ SLP(C) No. 6979/2017)**

WITH

**CIVIL APPEAL NO. 9949 OF 2018
(@ SLP(C) No. 6980/2017)**

WITH

CIVIL APPEAL No. 1311/2015

CIVIL APPEAL No. 3286/2018

CIVIL APPEAL No. 2693/2018

CIVIL APPEAL No. 2694/2018

CIVIL APPEAL No. 2695/2018

CIVIL APPEAL No. 5970/2016

CIVIL APPEAL No. 4654/2018

**CIVIL APPEAL NO. 9660 OF 2018
(@ SLP(C) No. 16254/2014)**

**CIVIL APPEAL NO. 9661 OF 2018
(@ SLP(C) No. 19953/2017)**

**CIVIL APPEAL NO. 9664 OF 2018
(@ SLP(C) No. 31377/2017)**

**CIVIL APPEAL NO. 9666 OF 2018
(@ SLP(C) No. 31378/2017)**

WITH

**CIVIL APPEAL NO. 9668 OF 2018
(@ SLP NO. 25632 OF 2018)
Diary No. 34086-2017**

WITH

**CIVIL APPEAL NO. 9670 OF 2018
(@ SLP(C) No. 35005/2017)**

WITH

**CIVIL APPEAL NO. 9675 OF 2018
(@ SLP(C) No. 36469/2017)**

WITH

CIVIL APPEAL NO. 9695 OF 2018
(@ SLP(C) No. 4005/2018)

WITH

CIVIL APPEAL NO. 9697 OF 2018
(@ SLP(C) No. 8575/2018)

WITH

CIVIL APPEAL NO. 9698 OF 2018
(@ SLP(C) No. 8750/2018)

WITH

CIVIL APPEAL NO. 9699 OF 2018
(@ SLP(C) No. 9649/2018)

WITH

CIVIL APPEAL NO. 9700-9701 OF 2018
(@ SLP(C) No. 10543-10544/2018)

WITH

CIVIL APPEAL NO. 9703 OF 2018
(@ SLP(C) No. 10572/2018)

WITH

CIVIL APPEAL NO. 9704 OF 2018
(@ SLP NO. 25633 OF 2018)
Diary No. 11620-2018

WITH

CIVIL APPEAL NO. 9712 OF 2018
(@ SLP NO. 25635 OF 2018)
Diary No. 13117-2018

WITH

CIVIL APPEAL NO. 9713 OF 2018
(@ SLP NO. 25636 OF 2018)
Diary No. 13121-2018

WITH

**CIVIL APPEAL NO. 9714 OF 2018
(@ SLP(C) No. 14135/2018)**

WITH

**CIVIL APPEAL NO. 9715 OF 2018
(@ SLP NO. 25637 OF 2018)
Diary No. 14932-2018**

WITH

**CIVIL APPEAL NO. 9716 OF 2018
(@ SLP NO. 25638 OF 2018)
Diary No. 14956-2018**

WITH

**CIVIL APPEAL NO. 9717 OF 2018
(@ SLP NO. 25640 OF 2018)
Diary No. 18415-2018**

WITH

**CIVIL APPEAL NO. 9824 OF 2018
(@ SLP(C) No. 18240/2018)**

WITH

**CIVIL APPEAL NO. 9825 OF 2018
(@ SLP(C) No. 19914/2018)**

WITH

CIVIL APPEAL No. 3357/2015

CIVIL APPEAL No. 64/2015

CIVIL APPEAL No. 5961/2016

CIVIL APPEAL No. 5962/2016

CIVIL APPEAL No. 3829/2014

CIVIL APPEAL No. 5912/2015

CIVIL APPEAL No. 5913/2015

CIVIL APPEAL No. 5917/2015

CIVIL APPEAL No. 5918/2015

CIVIL APPEAL No. 5916/2014

CIVIL APPEAL No. 8748/2014

CIVIL APPEAL No. 10282/2014

CIVIL APPEAL No. 3313/2015

CIVIL APPEAL No. 6707/2018

WITH

**CIVIL APPEAL NO. 9656 OF 2018
(@ SLP(C) No. 18185/2015)**

WITH

**CIVIL APPEAL NO. 9657 OF 2018
(@ SLP(C) No. 20588/2015)**

WITH

**CIVIL APPEAL NO. 9659 OF 2018
(@ SLP(C) No. 30279/2015)**

WITH

**CIVIL APPEAL NO. 9655 OF 2018
(@ SLP(C) No. 24903/2016)**

WITH

**CIVIL APPEAL NO. 9609 OF 2018
(@ SLP(C) No. 28571/2015)**

WITH

**CIVIL APPEAL NO. 9725 OF 2018
(@ SLP(C) No. 18423/2018)**

WITH

**CIVIL APPEAL NO. 9946 OF 2018
(@ SLP NO. 26334 OF 2018)
S.L.P.(C)...CC No. 18447/2015**

WITH

**CIVIL APPEAL NO. 9947 OF 2018
(SLP NO. 26335 OF 2018)
(S.L.P.(C)...CC No. 18672/2015)**

WITH

CIVIL APPEAL No. 6898/2015

CIVIL APPEAL No. 14250/2015

CIVIL APPEAL No. 6412/2016

CIVIL APPEAL No. 6408/2016

CIVIL APPEAL No. 6415/2016

CIVIL APPEAL No. 2994/2017

CIVIL APPEAL No. 2995/2017

CIVIL APPEAL No. 20850/2017

CIVIL APPEAL No. 20851/2017

WITH

**CIVIL APPEAL NO. 9858 OF 2018
(@ SLP(C) No. 34962/2017)**

WITH

**CIVIL APPEAL NO. 9857 OF 2018
(@ SLP(C) No. 34960/2017)**

WITH

**CIVIL APPEAL NO. 9619 OF 2018
(SLP NO. 25615 OF 2018)
(Diary No. 41705-2017)**

WITH

**CIVIL APPEAL NO. 9612 OF 2018
(@ SLP(C) No. 16250/2018)**

WITH

**CIVIL APPEAL NO. 9625 OF 2018
SLP NO. 25617 OF 2018
Diary No. 12550-2018**

WITH

**CIVIL APPEAL NO. 9626 OF 2018
(SLP NO. 25619 OF 2018)
Diary No. 13082-2018**

WITH

**CIVIL APPEAL NO. 9616 OF 2018
(@ SLP(C) No. 17561/2018)**

WITH

**CIVIL APPEAL NO. 9618 OF 2018
(@ SLP(C) No. 17562/2018)**

WITH

CIVIL APPEAL No. 6688/2018

CIVIL APPEAL No. 7207/2018

CIVIL APPEAL No. 7247/2015

CIVIL APPEAL No. 3756/2015

CIVIL APPEAL No. 5064/2016

WITH

CIVIL APPEAL No. 2832/2017

WITH

**CIVIL APPEAL NO. 9586 OF 2018
SLP NO. 25597 OF 2018
(S.L.P.(C)...CC No. 15573/2016)**

WITH

**CIVIL APPEAL NO. 9587 OF 2018
(SLP NO. 25598 OF 2018)
(S.L.P.(C)...CC No. 23738/2016)**

WITH

**CIVIL APPEAL NO. 9617 OF 2018
(@ SLP(C) No. 16821/2016)**

WITH

**CIVIL APPEAL NO. 9614 OF 2018
(@ SLP(C) No. 16822/2016)**

WITH

**CIVIL APPEAL NO. 9599 OF 2018
(@ SLP(C) No. 5429/2016)**

WITH

**CIVIL APPEAL NO. 9600 OF 2018
(@ SLP(C) No. 10867/2016)**

WITH

**CIVIL APPEAL NO. 9601 OF 2018
(@ SLP(C) No. 12708/2016)**

WITH

**CIVIL APPEAL NO. 9726 OF 2018
(@ SLP(C) No. 17586/2017)**

WITH

**CIVIL APPEAL NO. 9727 OF 2018
(@ SLP(C) No. 27639/2017)**

WITH

**CIVIL APPEAL NO. 9730 OF 2018
(@ SLP(C) No. 2092/2018)**

WITH

**CIVIL APPEAL NO. 9728 OF 2018
(@ SLP(C) No. 30754/2017)**

WITH

**CIVIL APPEAL NO. 9729 OF 2018
(@ SLP(C) No. 30708/2017)**

WITH
CIVIL APPEAL NO. 9731 OF 2018
(@ SLP(C) No. 7190/2018)

WITH

CIVIL APPEAL NO. 9732 OF 2018
(@ SLP(C) No. 17470/2017)

WITH

CIVIL APPEAL NO. 9594 OF 2018
(@ SLP(C) No. 6720/2017)

WITH

CIVIL APPEAL NO. 9576 OF 2018
(@ SLP(C) No. 23717/2017)

WITH

CIVIL APPEAL NO. 9577 OF 2018
(@ SLP(C) No. 25662/2017)

WITH

CIVIL APPEAL NO. 9579 OF 2018
(@ SLP(C) No. 28028/2017)

WITH

CIVIL APPEAL NO. 9578 OF 2018
(@ SLP(C) No. 26930/2017)

WITH

CIVIL APPEAL NO. 9580 OF 2018
(@ SLP(C) No. 30282/2017)

WITH

CIVIL APPEAL NO. 11018 OF 2018
(@ SLP(C) No. 25901/2017)

WITH

CIVIL APPEAL NO. 11019 OF 2018
(@ SLP(C) No. 25905/2017)

WITH

**CIVIL APPEAL NO. 9604-9605 OF 2018
(@ SLP(C) No. 33966-33967/2017)**

WITH

**CIVIL APPEAL NO. 9606 OF 2018
(@ SLP(C) No. 16249/2018)**

WITH

**CIVIL APPEAL NO. 9681 OF 2018
(@ SLP(C) No. 34933/2017)**

WITH

**CIVIL APPEAL NO. 9602 OF 2018
(@ SLP(C) No. 33576/2017)**

WITH

CIVIL APPEAL No. 1249/2018

WITH

**CIVIL APPEAL NO. 9733 OF 2018
(@ SLP(C) No. 2176/2018)**

WITH

**CIVIL APPEAL NO. 9629-30 OF 2018
(@ SLP NO. 25622-23 OF 2018)
Diary No. 41887-2017**

WITH

**CIVIL APPEAL NO. 9632 OF 2018
(@ SLP NO. 25626 OF 2018)
Diary No. 1155-2018**

WITH

**CIVIL APPEAL NO. 9593 OF 2018
(@ SLP(C) No. 1105/2018)**

WITH

**CIVIL APPEAL NO. 9596 OF 2018
(@ SLP(C) No. 9559/2017)**

WITH

**CIVIL APPEAL NO. 9646 OF 2018
(@ SLP(C) No. 124/2018)**

WITH

CIVIL APPEAL No. 9224/2018

WITH

**CIVIL APPEAL NO. 9950 OF 2018
(@ SLP(C) No. 10231/2017)**

WITH

**CIVIL APPEAL NO. 9591 OF 2018
(@ SLP(C) No. 12519/2017)**

WITH

**CIVIL APPEAL NO. 9592 OF 2018
(@ SLP(C) No. 2875/2018)**

WITH

**CIVIL APPEAL NO. 9620 OF 2018
(@ SLP(C) No. 13100/2017)**

WITH

**CIVIL APPEAL NO. 9748 OF 2018
(@ SLP(C) No. 13113/2018)**

WITH

**CIVIL APPEAL NO. 9749 OF 2018
(@ SLP(C) No. 11912/2018)**

WITH

**CIVIL APPEAL NO. 9750 OF 2018
(@ SLP(C) No. 11866/2018)**

WITH

**CIVIL APPEAL NO. 9751 OF 2018
(@ SLP(C) No. 13709/2018)**

WITH

CIVIL APPEAL No. 4606/2018

CIVIL APPEAL No. 4607/2018

CIVIL APPEAL No. 7404/2018

CIVIL APPEAL No. 7441/2018

WITH

**CIVIL APPEAL NO. 9621 OF 2018
(@ SLP(C) No. 12130/2018)**

WITH

**CIVIL APPEAL NO. 9768 OF 2018
(@ SLP(C) No. 13424/2018)**

WITH

CIVIL APPEAL No. 5685/2018

WITH

**CIVIL APPEAL NO. 9672 OF 2018
(@ SLP(C) No. 23169/2018)**

WITH

**CIVIL APPEAL NO. 9673 OF 2018
(@ SLP(C) No. 23171/2018)**

WITH

**CIVIL APPEAL NO. 9674 OF 2018
(@ SLP(C) No. 23180/2018)**

WITH

**CIVIL APPEAL NO. 9769 OF 2018
(@ SLP(C) No. 20487/2018)**

WITH

**CIVIL APPEAL NO. 9770 OF 2018
(@ SLP(C) No. 20488/2018)**

WITH

**CIVIL APPEAL NO. 9771 OF 2018
(@ SLP(C) No. 20489/2018)**

WITH

**CIVIL APPEAL NO. 9635 OF 2018
(SLP NO. 25628 OF 2018)
Diary No. 1932-2018**

WITH

**CIVIL APPEAL NO. 9638 OF 2018
SLP NO. 25630 OF 2018
(Diary No. 1051-2018)**

WITH

**CIVIL APPEAL NO. 9772 OF 2018
SLP NO. 25772 OF 2018
(Diary No. 21544-2018)**

WITH

**CIVIL APPEAL NO. 9773 OF 2018
SLP NO. 25773 OF 2018
Diary No. 22846-2018**

WITH

CIVIL APPEAL No. 6865/2018

WITH

**CIVIL APPEAL NO. 9776 OF 2018
(@ SLP(C) No. 18445/2018)**

WITH

**CIVIL APPEAL NO. 9777 OF 2018
(@ SLP(C) No. 20521/2018)**

WITH

**CIVIL APPEAL NO. 9778 OF 2018
(@ SLP(C) No. 19270/2018)**

WITH

**CIVIL APPEAL NO. 9779 OF 2018
(@ SLP(C) No. 21402/2018)**

WITH

**CIVIL APPEAL NO. 9862 OF 2018
SLP NO. 26069 OF 2018
Diary No. 22632-2018**

WITH

**CIVIL APPEAL NO.9613 OF 2018
SLP NO. 25612 OF 2018
Diary No. 22866-2018**

WITH

**CIVIL APPEAL NO. 9812 OF 2018
(@ SLP(C) No. 6010/2018)**

WITH

**CIVIL APPEAL NO. 9813 OF 2018
SLP NO. 25774 OF 2018
Diary No. 13946-2018**

WITH

**CIVIL APPEAL NO. 9814 OF 2018
SLP NO. 25782 OF 2018
Diary No. 13977-2018**

WITH

**CIVIL APPEAL NO. 9801 OF 2018
(@ SLP(C) No. 7400/2018)**

WITH

**CIVIL APPEAL NO. 9802 OF 2018
(@ SLP(C) No. 19258/2018)**

WITH

**CIVIL APPEAL NO. 9584 OF 2018
(@ SLP(C) No. 7714/2018)**

WITH

**CIVIL APPEAL NO. 9622 OF 2018
(@ SLP(C) No. 8427/2018)**

WITH

**CIVIL APPEAL NO. 9647 OF 2018
(@ SLP(C) No. 8955/2018)**

WITH

**CIVIL APPEAL NO. 9680 OF 2018
(@ SLP(C) No. 10099/2018)**

WITH

**CIVIL APPEAL NO. 9803 OF 2018
(@ SLP(C) No. 11893/2018)**

WITH

**CIVIL APPEAL NO. 9804 OF 2018
(@ SLP NO. 25785 OF 2018)
(Diary No. 13922-2018)**

WITH

**CIVIL APPEAL NO. 9805 OF 2018
(@ SLP(C) No. 11895/2018)**

WITH

**CIVIL APPEAL NO. 9806 OF 2018
(@ SLP (C) No. 25786 OF 2018)
(@ Diary No. 14264-2018)**

WITH

**CIVIL APPEAL NO. 9810 OF 2018
(@ SLP(C) No. 14127/2018)**

O R D E R

Delay, if any, is condoned.

Leave granted.

In these appeals, the tax effect is less than Rs.1,00,00,000/- (Rupees One Crore) and are covered by the Circular of CBDT.

These appeals are, accordingly, dismissed.

.....J.
[ROHINTON FALI NARIMAN]

.....J.
[INDU MALHOTRA]

New Delhi;
September 17, 2018.