

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

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 10601/2023

(Arising out of impugned final judgment and order dated 29-07-2022 in ITA No. 661/2011 passed by the High Court Of Delhi At New Delhi)

DIRECTOR OF INCOME TAX

Petitioner(s)

VERSUS

MOL CORPORATION USA

Respondent(s)

(FOR ADMISSION and I.R. and IA No.79039/2023-CONDONATION OF DELAY IN FILING and IA No.79043/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

WITH Diary No(s). 15273/2023 (XIV)

(FOR ADMISSION and I.R. and IA No.81827/2023-CONDONATION OF DELAY IN FILING)

Diary No(s). 14733/2023 (XIV)

(IA No.104381/2023-CONDONATION OF DELAY IN FILING and IA No.104388/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 14334/2023 (XIV)

(IA No.97107/2023-CONDONATION OF DELAY IN FILING and IA No.97106/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 17558/2023 (XIV)

(FOR ADMISSION and I.R. and IA No.98105/2023-CONDONATION OF DELAY IN FILING and IA No.98099/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 16632/2023 (XIV)

(IA No.98920/2023-CONDONATION OF DELAY IN FILING and IA No.98918/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 04-07-2023 These petitions were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE ARAVIND KUMAR

For Petitioner(s) Mr. N Venkatraman, A.S.G.
Mr. Raj Bahadur Yadav, AOR
Mrs. Gargi Khanna, Adv.
Mr. H R Rao, Adv.
Mr. Sarad Kumar Singhnia, Adv.
Mr. Rupesh Kumar, Adv.
Mr. Shetty Uday Kumar Sagar, Adv.

For Respondent(s) Ms. Mahua Kalra, AOR
Mr. Mayank Nagi, Adv.

Mr. Nageswar Rao, Adv.
Mr. Ambhoj Kumar Sinha, AOR

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

Delay condoned.

It is brought to the notice of the Court that in identical circumstances, several special leave petitions were dismissed on the same question of law, which is covered by "Engineering Analysis Centre of Excellence Private Limited vs. The Commissioner of Income Tax & Anr. (2022) 3 SCC 321.

In the order dated 24.3.2023 passed in SLP(C) No. 5857/2023, this Court had, while dismissing the special leave petitions, reserved liberty to the petitioners to seek revival of their SLPs in case the pending review against the decision in "Engineering Analysis Centre of Excellence Private Limited" (supra) were allowed.

Accordingly, the special leave petitions are dismissed; however, liberty is reserved to the petitioner to seek revival of the present special leave petitions in case relief is granted in the review petition.

Pending applications(s), if any, are also disposed of.

(DR. NAVEEN RAWAL)
ASTT. REGISTRAR-cum-PS

(MATHEW ABRAHAM)
COURT MASTER (NSH)