

ITEM NO.38

Court 2  
(Hearing Through Video Conferencing)

SECTION XII-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.6416/2012

M/S CHURCH EDN. SOCIETY, HYDERABAD

Appellant(s)

VERSUS

CHIEF COM. OF INCOME TAX-I, HYD-I . & ORS.

Respondent(s)

([TO BE TAKEN UP AT 10:30 A.M.]....[PART HEARD BY HON. UDAY UMESH LALIT, HON. S. RAVINDRA BHAT AND HON. PAMIDIGHANTAM SRI NARASIMHA, JJ] )

WITH

C.A. No. 8193/2012 (XIV-A)

C.A. No. 6419/2012 (XII-A)

C.A. No. 6418/2012 (XII-A)

C.A. No. 6420/2012 (XII-A)

C.A. No. 6422/2012 (XII-A)

C.A. No. 6423/2012 (XII-A)

C.A. No. 5057/2012 (XIV-A)

(IA No. 109533/2020 - EARLY HEARING APPLICATION)  
SLP(C) No. 23975/2012 (XIV)

C.A. No. 9108/2012 (XII-A)

SLP(C) No. 15547/2013 (XII-A)

IA No. 124086/2018 - AMENDMENT IN CAUSE TITLE)

C.A. No. 5058/2014 (XIV-A)

(FOR

FOR EARLY HEARING APPLICATION ON IA 109702/2017

IA No. 109702/2017 - EARLY HEARING APPLICATION)

C.A. No. 9974/2018 (IV)

SLP(C) No. 10375/2019 (XIV)

SLP(C) No. 15040/2019 (XIV)

C.A. No. 6415/2012 (XII-A)

C.A. No. 5056/2012 (XIV-A)

C.A. No. 4196/2015 (XIV-A)

C.A. No. 4374/2015 (XIV-A)

C.A. No. 9380/2017 (IV)

(IA No. 103762/2018 - EARLY HEARING APPLICATION)

C.A. No. 13071/2017 (IV)

C.A. No. 12058/2017 (IV)

(IA No. 80342/2017 - PERMISSION TO FILE LENGTHY LIST OF DATES)

C.A. No. 12054/2017 (IV)

C.A. No. 16375/2017 (IV)

C.A. No. 12869/2017 (IV)

C.A. No. 12059/2017 (IV)

C.A. No. 17527/2017 (IV)

(IA No.106645/2017-CONDONATION OF DELAY IN FILING)

C.A. No. 21845/2017 (XV)

C.A. No. 21762/2017 (III)

Diary No(s). 39525/2017 (III)

( FOR CONDONATION OF DELAY IN FILING ON IA 136508/2017

IA No. 136508/2017 - CONDONATION OF DELAY IN FILING)

C.A. No. 5719/2018 (III)

SLP(C) No. 14574/2019 (XI)

IA No. 139001/2017 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 9886/2018 (IV)

C.A. No. 9200/2018 (IV)

C.A. No. 9860/2018 (IV)

C.A. No. 10114/2018 (III-A)

C.A. No. 1643/2019 (III)

Diary No(s). 16597/2020 (III)

(FOR ADMISSION and I.R. and IA No.102791/2020-CONDONATION OF DELAY IN FILING)

C.A. No. 3596/2018 (III-A)

C.A. No. 6762/2018 (III)

C.A. No. 3972/2018 (III)

C.A. No. 3343/2018 (III)

C.A. No. 3359/2018 (III)

C.A. No. 3971/2018 (III)

C.A. No. 3347/2018 (III-A)

SLP(C) No. 10912/2018 (XV)

SLP(C) No. 12304/2018 (XI)

IA No. 18735/2020 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

SLP(C) No. 16532/2018 (XV)

IA No. 78651/2018 - EXEMPTION FROM FILING O.T.)

C.A. No. 6489/2018 (III-A)

C.A. No. 10598/2018 (IV)

)

Diary No(s). 22914/2018 (XI)

IA No. 99960/2018 - CONDONATION OF DELAY IN FILING

IA No. 99961/2018 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 7643/2018 (XV)

)

C.A. No. 8321/2018 (IV)

)

C.A. No. 8554/2018 (XV)

)

SLP(C) No. 23732/2018 (XV)

)

C.A. No. 9172/2018 (IV-A)

)

C.A. No. 10320/2018 (III-A)

(FOR ADMISSION and I.R. and IA No.136799/2018-CONDONATION OF DELAY IN FILING and IA No.136800/2018-CONDONATION OF DELAY IN REFILING)

C.A. No. 10406/2018 (IV)

)

C.A. No. 11259/2018 (IV)

)

C.A. No. 11884/2018 (III-A)

)

Diary No(s). 44856/2018 (IV-B)

(FOR ADMISSION and I.R. and IA No.181535/2018-CONDONATION OF DELAY IN FILING)

C.A. No. 226/2019 (III-A)

)

C.A. No. 170/2019 (III)

)

C.A. No. 2047/2019 (IV)

)

C.A. No. 2335/2019 (IV)

)

SLP(C) No. 6553/2019 (III)

(FOR ADMISSION and I.R. and IA No.34330/2019-CONDONATION OF DELAY IN FILING and IA No.34331/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 15525/2019 (III)

(FOR

FOR CONDONATION OF DELAY IN FILING ON IA 84941/2019

IA No. 84941/2019 - CONDONATION OF DELAY IN FILING)

C.A. No. 19573/2017 (IV)

)

SLP(C) No. 30597/2018 (XI)

IA No. 160465/2018 - CONDONATION OF DELAY IN FILING

IA No. 160468/2018 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 3971/2019 (III)

)

Diary No(s). 5683/2019 (IV-B)

(FOR ADMISSION and I.R. and IA No.41349/2019-CONDONATION OF DELAY IN FILING

IA No. 41349/2019 - CONDONATION OF DELAY IN FILING)

C.A. No. 4449/2019 (IV)

)

C.A. No. 4958/2019 (IV)

)

C.A. No. 4957/2019 (IV)

)

Diary No(s). 15488/2019 (III)

(FOR

FOR CONDONATION OF DELAY IN FILING ON IA 85188/2019

FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 85189/2019

IA No. 85188/2019 - CONDONATION OF DELAY IN FILING

IA No. 85189/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 15489/2019 (III)

(FOR

FOR CONDONATION OF DELAY IN FILING ON IA 77767/2019

IA No. 77767/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 15055/2019 (III)

(FOR ADMISSION and I.R. and IA No.84881/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 15079/2019 (XIV)

(FOR ADMISSION and I.R.)

SLP(C) No. 14995/2019 (XIV)

)

Diary No(s). 21237/2019 (III)

(FOR

FOR CONDONATION OF DELAY IN FILING ON IA 93706/2019

IA No. 93706/2019 - CONDONATION OF DELAY IN FILING)

C.A. No. 213/2020 (IV-A)

)

C.A. No. 783/2020 (III)

)

Diary No(s). 17255/2020 (III)

(FOR ADMISSION and I.R. and IA No.90268/2020-CONDONATION OF DELAY

**IN FILING**

**IA No. 90268/2020 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 17316/2020 (III)**

**(FOR ADMISSION and I.R. and IA No.93529/2020-CONDONATION OF DELAY IN FILING**

**IA No. 93529/2020 - CONDONATION OF DELAY IN FILING)**

**SLP(C) No. 1404/2021 (III)**

**( IA No.83218/2020-CONDONATION OF DELAY IN FILING)**

**Diary No(s). 19394/2020 (III)**

**IA No. 96921/2020 - CONDONATION OF DELAY IN FILING)**

**SLP(C) No. 11321/2020 (III)**

**(FOR ADMISSION and I.R.)**

**SLP(C) No. 1392/2021 (III)**

**(FOR ADMISSION and I.R. and IA No.93742/2020-CONDONATION OF DELAY IN FILING)**

**Diary No(s). 19399/2020 (III)**

**(FOR ADMISSION and I.R. and IA No.92531/2020-CONDONATION OF DELAY IN FILING**

**IA No. 92531/2020 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 19403/2020 (III)**

**(FOR ADMISSION and I.R. and IA No.95535/2020-CONDONATION OF DELAY IN FILING**

**IA No. 95535/2020 - CONDONATION OF DELAY IN FILING)**

**SLP(C) No. 11486/2020 (III)**

**(FOR ADMISSION and I.R.)**

**Diary No(s). 19408/2020 (III)**

**(FOR ADMISSION and I.R. and IA No.94101/2020-CONDONATION OF DELAY IN FILING**

**IA No. 94101/2020 - CONDONATION OF DELAY IN FILING)**

**SLP(C) No. 11124/2020 (III)**

**(FOR ADMISSION)**

**Diary No(s). 19449/2020 (III)**

**(FOR ADMISSION and I.R. and IA No.94056/2020-CONDONATION OF DELAY IN FILING)**

**Diary No(s). 20979/2020 (III)**

**(FOR ADMISSION and I.R. and IA No.103040/2020-CONDONATION OF DELAY IN FILING**

**IA No. 103040/2020 - CONDONATION OF DELAY IN FILING)**

**SLP(C) No. 12206/2020 (III)**

**(FOR ADMISSION and I.R.)**

**Diary No(s). 20986/2020 (III)**

**(FOR ADMISSION and I.R. and IA No.104944/2020-CONDONATION OF DELAY IN FILING**

**IA No. 104944/2020 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 23310/2020 (III)**

**(FOR ADMISSION and I.R. and IA No.118625/2020-CONDONATION OF DELAY IN FILING**

**IA No. 118625/2020 - CONDONATION OF DELAY IN FILING)**

**SLP(C) No. 3759/2021 (III)**

**(FOR ADMISSION and I.R. and IA No.30532/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**SLP(C) No. 4612/2021 (III)**

**(FOR ADMISSION and I.R. and IA No.40074/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

SLP(C) No. 5167/2021 (III)  
(FOR ADMISSION and I.R.)  
SLP(C) No. 6253/2021 (III)  
(FOR ADMISSION and I.R. and IA No.47677/2021-CONDONATION OF DELAY  
IN FILING)  
SLP(C) No. 5709/2021 (III)  
(FOR ADMISSION and I.R. and IA No.50478/2021-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)  
SLP(C) No. 6005/2021 (III)  
(FOR ADMISSION and I.R. and IA No.52107/2021-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)  
SLP(C) No. 7166/2021 (III)  
(FOR ADMISSION and I.R. and IA No.63492/2021-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)  
SLP(C) No. 7003/2021 (III)  
(FOR ADMISSION and I.R. and IA No.62065/2021-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)  
SLP(C) No. 7011/2021 (III)  
(FOR ADMISSION and I.R. and IA No.62114/2021-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)  
SLP(C) No. 6917/2021 (III)  
(FOR ADMISSION and I.R. and IA No.61259/2021-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)  
SLP(C) No. 7510/2021 (III)  
(FOR ADMISSION and I.R. and IA No.66936/2021-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)  
C.A. No. 4430/2021 (IV-A)  
(FOR ADMISSION and I.R.)  
SLP(C) No. 19044/2021 (III)  
(IA No.149077/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT.)  
SLP(C) No. 7779/2018 (XI)  
)  
SLP(C) No. 19111/2018 (IV-B)  
)  
SLP(C) No. 4678/2021 (III)  
(FOR ADMISSION and I.R. and IA No.40684/2021-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)  
Diary No(s). 5806/2021 (III)  
(FOR ADMISSION and I.R. and IA No.42048/2021-CONDONATION OF DELAY  
IN FILING)  
SLP(C) No. 4636/2021 (III)  
(FOR ADMISSION and I.R. and IA No.40347/2021-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)  
SLP(C) No. 4723/2021 (III)  
(FOR ADMISSION and I.R. and IA No.41143/2021-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)  
Diary No(s). 6662/2021 (III)  
( IA No.41326/2021-CONDONATION OF DELAY IN FILING)  
SLP(C) No. 10490/2021 (III)  
(FOR ADMISSION and I.R. and IA No.79881/2021-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)  
SLP(C) No. 6686/2021 (III)  
(FOR ADMISSION and I.R. and IA No.59261/2021-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 7302/2021 (III)  
(FOR ADMISSION and I.R. and IA No.65342/2021-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)  
SLP(C) No. 6580/2021 (III)  
(FOR ADMISSION and I.R. and IA No.58229/2021-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)  
SLP(C) No. 7290/2021 (III)  
(FOR ADMISSION and I.R. and IA No.65102/2021-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)  
SLP(C) No. 7606/2021 (III)  
(FOR ADMISSION and I.R. and IA No.67465/2021-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)  
SLP(C) No. 8364/2021 (IV-A)  
(FOR ADMISSION and I.R.)  
C.A. No. 2477/2021 (IV-A)  
(FOR ADMISSION and I.R.)  
SLP(C) No. 10908/2021 (III)  
(FOR ADMISSION and I.R. and IA No.82814/2021-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)  
C.A. No. 2478/2021 (IV-A)  
(FOR ADMISSION and I.R.)  
SLP(C) No. 7854/2021 (III)  
(FOR ADMISSION and I.R. and IA No.69745/2021-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT.)  
SLP(C) No. 7789/2021 (III)  
(FOR ADMISSION and I.R. and IA No.69110/2021-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)  
SLP(C) No. 11072/2021 (III)  
(FOR ADMISSION and I.R. and IA No.84408/2021-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)  
SLP(C) No. 11683/2021 (III)  
(FOR ADMISSION and I.R. and IA No.90519/2021-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)

Date : 07-02-2022 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE UDAY UMESH LALIT  
HON'BLE MR. JUSTICE S. RAVINDRA BHAT  
HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA

For Appellant(s) Mr. Arvind P. Datar, Sr. Adv.  
Mr. Rajat Navet, Adv.  
Mr. Kushagra Pandit, Adv.  
Mr. Pradeep Kumar Bakshi, AOR

Mr. N. Venkataraman, ASG  
Mr. H. R. Rao, Adv.  
Ms. Gargi Khanna, Adv.  
Mr. Rupesh Kumar, Adv.  
Mr. Shyam Gopal, Adv.  
Mr. V.C. Bharathi, Adv.  
Ms. Alka Agarwal, Adv.  
Mr. Raj Bahadur Yadav, AOR

Mrs. Anil Katiyar, AOR

Mr. Pramod Dayal, AOR

Mr. B. V. Balaram Das, AOR

Mrs. Prabha Swami, AOR

Mr. Nikhil Swami, Adv.

Mr. A V A Siva Kartikeya, Adv.

Ms. Divya Swami, Adv.

For Respondent(s)

Mr. Garvesh Kabra, AOR

Mr. B. V. Balaram Das, AOR

Mr. Kumar Dushyant Singh, AOR

Mr. P. S. Sudheer, AOR

Ms. Misha Rohatgi, AOR

Mr. Kavin Gulati, Sr. Adv.

Mr. Mahinder Singh Hura, Adv.

Mr. Jasmeet Singh, AOR

Mr. Saif Ali, Adv.

Mr. Divjot Singh Bhatia, Adv.

Mr. Pushpendra S. Bhadoria, Adv.

Ms. Rusheet Saluja, Adv.

Ms. Mamta Chakrabarti, Adv.

Mr. Saurabh Soparkar, Sr. Adv.

Mr. Malak Manish Bhatt, AOR

Mr. K. V. Mohan, AOR

Mr. N Venkataraman, ASG

Mr. Rupesh Kumar, Adv.

Ms. Alka Agrawal, Adv.

Mr. Rupesh Kumar, Adv.

Ms. Gargi Khanna, Adv.

Mr. H Ragvendra Rao, Adv.

Mr. Shyam Gopal, Adv.

Mr. V Chandrashekhar, Adv.

Mr. Raj Bahadur Yadav, AOR

Mr. Tarun Gupta, AOR

Ms. Deepanwita Priyanka, AOR

Mr. Ashish Virmani, AOR

Mrs. Anil Katiyar, AOR

Mr. Rajat Nair, AOR

Mr. Sanjay Kumar Visen, AOR  
Ms. Ritu Rastogi, Adv.  
Ms. Adira A Nair, Adv.  
Mr. Amit Gupta, Adv.  
Ms. Babita Mishra, Adv.  
Mr. Sanjeev Prakash Upadhyay, Adv.

Mr. Vivek Singh, AOR

Mr. Rakesh Uttamchandra Upadhyay, AOR  
Ms. Aarti U. Mishra, Adv.  
Mr. Rishabh Kumar Pandey, Adv.

Mr. Mishra Saurabh, AOR  
Mr. Kabir Hathi, Adv.

Mr. Saurabh Soparkat, Sr. Adv.  
Mr. Jatin Zaveri, AOR  
Mr. Neel Kamal Mishra, Adv.  
Mr. D.S. Mishra, Adv.

Mr. S.N. Bhat, Sr. Adv.  
Ms. Parvati Bhat, Adv.  
Mr. Tarun Kumar Thakur, Adv.  
Ms. Anuradha Mutatkar, AOR

Mr. Siddharth Batra, AOR  
Ms. Archana Yadav, Adv.  
Ms. Shivani Chawla, Adv.  
Mr. Chinmay Dubey, Adv.

Mr. Shubham Bhalla, AOR

Mr. Balaji Srinivasan, AOR

Mr. Mehul Sharma, Adv.  
Mr. Karunakar Mahalik, AOR

Ms. Kavita Jha, AOR  
Mr. Rohit Jain, Adv.  
Mr. Aniket D. Agarwal, Adv.

Mr. Kabir Dixit, AOR

Mr. Dhruv Agrawal, Sr. Adv.  
Mr. Abhishek Kumar Singh, AOR  
Mr. Paresh Bihari Lal, Adv.  
Ms. Pallavi Baghel, Adv.  
Mr. Prashant Mathur, Adv.

Mr. Arvind P. Datar, Sr. Adv.  
Mr. Pramod Dayal, AOR  
Mr. Nikunj Dayal, Adv.  
Mr. Rahul Unnikrishnan, Adv.

Dr. Rakesh Gupta, Adv.  
Mr. Somil Agarwal, Adv.  
Mr. Anshul Mittal, Adv.  
Mr. Ambhoj Kumar Sinha, AOR

Mr. K.K. Chythanya, Sr. Adv.  
Mr. Anand Sukumar, AOR  
Mr. S. Sukamaram, Adv.  
Mr. Bhupesh Kumar Pathak, Adv.

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

List the matter on 08.02.2022 as part-heard on the top of the  
Board.

(SNEHA DAS)  
SENIOR PERSONAL ASSISTANT

(VIRENDER SINGH)  
BRANCH OFFICER