

ITEM NO.9 Court 3 (Video Conferencing) SECTION IV-A  
(Part-heard)

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

Civil Appeal No(s). 8733-8734/2018

ENGINEERING ANALYSIS CENTRE OF EXCELLENCE  
PRIVATE LIMITED

Appellant(s)

VERSUS

THE COMMISSIONER OF INCOME TAX & ANR.

Respondent(s)

(IA No. 103490/2020 - APPLICATION FOR TAGGING/DETAGGING)

WITH

C.A. No. 10114/2013 (IV-A)

C.A. No. 10112-10113/2013 (IV-A)

C.A. No. 10106/2013 (IV-A)

C.A. No. 10115-10117/2013 (IV-A)

C.A. No. 10103/2013 (IV-A)

C.A. No. 10104/2013 (IV-A)

C.A. No. 6386-6387/2016 (XIV-A)

C.A. No. 10098-10102/2013 (IV-A)

C.A. No. 10758/2017 (XIV-A)

C.A. No. 8735-8736/2018 (IV-A)

C.A. No. 8737-8941/2018 (IV-A)

C.A. No. 8942-8947/2018 (IV-A)

C.A. No. 8950-8953/2018 (IV-A)

C.A. No. 8948-8949/2018 (IV-A)

C.A. No. 4420/2012 (IV-A)

C.A. No. 8954-8955/2018 (IV-A)

C.A. No. 8956/2018 (IV-A)

C.A. No. 8957/2018 (IV-A)

C.A. No. 8959/2018 (IV-A)  
C.A. No. 8962/2018 (IV-A)  
C.A. No. 8958/2018 (IV-A)  
C.A. No. 4629/2014 (IV-A)  
C.A. No. 4631/2014 (IV-A)  
C.A. No. 4630/2014 (IV-A)  
C.A. No. 10105/2013 (IV-A)  
C.A. No. 7852/2012 (IV-A)  
(FOR AMENDMENT IN CAUSE TITLE ON IA 115452/2020)  
C.A. No. 4634/2014 (IV-A)  
C.A. No. 8974-8975/2018 (IV-A)  
C.A. No. 8966/2018 (IV-A)  
C.A. No. 8973/2018 (IV-A)  
C.A. No. 8963/2018 (IV-A)  
C.A. No. 8965/2018 (IV-A)  
C.A. No. 8972/2018 (IV-A)  
C.A. No. 8961/2018 (IV-A)  
C.A. No. 8969/2018 (IV-A)  
C.A. No. 8960/2018 (IV-A)  
C.A. No. 8971/2018 (IV-A)  
C.A. No. 8970/2018 (IV-A)  
C.A. No. 8964/2018 (IV-A)  
C.A. No. 8967/2018 (IV-A)  
C.A. No. 8968/2018 (IV-A)  
C.A. No. 1403/2013 (IV-A)  
C.A. No. 1412/2013 (IV-A)  
C.A. No. 1416-1418/2013 (IV-A)

C.A. No. 1421/2013 (IV-A)  
C.A. No. 1415/2013 (IV-A)  
C.A. No. 1414/2013 (IV-A)  
C.A. No. 1413/2013 (IV-A)  
C.A. No. 1407/2013 (IV-A)  
C.A. No. 1406/2013 (IV-A)  
C.A. No. 1408/2013 (IV-A)  
C.A. No. 8990/2018 (XIV-A)  
C.A. No. 1405/2013 (IV-A)  
C.A. No. 1410/2013 (IV-A)  
C.A. No. 1409/2013 (IV-A)  
C.A. No. 1419/2013 (IV-A)  
C.A. No. 1411/2013 (IV-A)  
C.A. No. 1420/2013 (IV-A)  
C.A. No. 1404/2013 (IV-A)  
C.A. No. 2304/2013 (IV-A)  
C.A. No. 2305/2013 (IV-A)  
C.A. No. 2306/2013 (IV-A)  
C.A. No. 2307-2308/2013 (IV-A)  
C.A. No. 4666-4667/2013 (IV-A)  
C.A. No. 6764/2013 (IV-A)  
C.A. No. 8976/2018 (IV-A)  
C.A. No. 8977-8988/2018 (IV-A)  
SLP(C) No. 28867/2016 (XIV)  
SLP(C) No. 28868/2016 (XIV)  
C.A. No. 10673/2016 (XIV-A)  
SLP(C) No. 29571/2016 (XIV)

C.A. No. 10674/2016 (XIV-A)

SLP(C) No. 36782/2016 (XIV)

SLP (C) No. 37580/2016 (XIV)

C.A. No. 3402/2017 (IV-A)

C.A. No. 4419/2012 (IV-A)

C.A. No. 10097/2013 (IV-A)

C.A. No. 9486/2017 (XIV-A)

C.A. No. 8711/2018 (XIV-A)

C.A. No. 8722/2018 (XIV-A)

C.A. No. 8725/2018 (XIV-A)

C.A. No. 8724/2018 (XIV-A)

C.A. No. 9551/2018 (XIV-A)

SLP(C) No. 450/2019 (XIV)

C.A. No. 2006/2019 (IV-A)

IA No. 124352/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 6736/2020 (XIV)

(IA No.37514/2020-CONDONATION OF DELAY IN FILING)

Date : 16-02-2021 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN  
HON'BLE MR. JUSTICE HEMANT GUPTA  
HON'BLE MR. JUSTICE B.R. GAVAI

Counsel for parties:

Mr. Tushar Mehta, SG  
Mr. Balbir Singh, ASG  
Mr. K. Radhakrishnan, Sr. Adv.  
Mr. Rupesh Kumar, Adv.  
Mr. Rajat Nair, Adv.  
Mr. Zoheb Hussain, Adv.  
Mr. D.L. Chidananda, Adv.  
Mrs. Anil Katiyar, AOR

Ms. Anuradha Dutt, Adv.  
Mr. Sachit Jolly, Adv.  
Mr. Tushar Jarwal, Adv.  
Mr. Rohit Garg,  
Ms. Disha Jham, Adv.  
Mr. Vasudevan G., Adv.  
Ms. B. Vijayalakshmi Menon, AOR

Mr. Ajay Vohra, Sr. Adv.  
Ms. Kavita Jha, AOR  
Mr. Anant Mann, Adv.  
Mr. Udit Naresh, Adv.

Mr. Percy Pardiwala, Sr. Adv.  
Mr. T. Suryanarayan, Adv.  
Ms. Tanmayee Rajkumar, Adv.  
Ms. Yugandhara Pawar Jha, Adv.  
Ms. Manasa Ananthan, Adv.  
Mr. Kunal Verma, AOR

Mr. Preetesh Kapur, Sr. Adv.  
Mr. Senthil Jagadeesan, AOR  
Ms. Mrinal Kanwar, Adv.  
Ms. Sonakshi Malhan, Adv.  
Ms. Suriti Chowdhary, Adv.

Mr. Percy Pardiwala, Sr. Adv.  
Mr. Senthil Jagadeesan, AOR  
Ms. Mrinal Kanwar, Adv.  
Ms. Sonakshi Malhan, Adv.  
Ms. Suriti Chowdhary, Adv.

Mr. A. Shankar, Sr. Adv.  
Mr. Senthil Jagadeesan, AOR  
Mr. S. Annamalai, Adv.  
Ms. Mrinal Kanwar, Adv.  
Ms. Sonakshi Malhan, Adv.  
Ms. Suriti Chowdhary, Adv.

Mr. Salil Kapoor, Adv.  
Ms. Ananya Kapoor, Adv.  
Mr. Sumit Lalchandani, Adv.  
Mr. Sanat Kapoor, Adv.  
Ms. Soumya Singh, Adv.  
Mr. Kamal Mohan Gupta, AOR

Mr. V. Balachandran, AOR  
Mr. K.R. Vasudevan, Adv.  
Mr. Siddharth Naidu, Adv.

Mr. Kishore Kunal, AOR  
Mr. Manish Rastogi, Adv.  
Ms. Tanushree Jain, Adv.

Mr. Parth Jaiprakash, Adv.

Mr. Arvind Datar, Sr. Adv.  
Mr. S. Ganesh, Sr. Adv.  
Mr. Percy Pardiwala, Sr. Adv.  
Mr. Mukesh Butani, Adv.  
Mr. Shreyash Shah, Adv.  
Mr. Shankey Agarwal, Adv.  
Mr. Tarun Jain, Adv.  
Mr. H. Raghavendra Rao, AOR

Mr. Jagjit Singh Chhabra, AOR

Ms. Vanita Bhargava, Adv.  
Mr. Ajay Bhargava, Adv.  
Ms. Trishala Trivedi, Adv.  
Ms. Maithili Moondra, Adv.  
for M/s. Khaitan & Co., AOR

Mr. G. Sridhar, Adv.  
Ms. Gayatri Gulati, Adv.  
Mr. Siddharth Vasudev, Adv.  
Mr. Rahul Unnikrishnan, Adv.  
Mr. Sandeep Bagmar, Adv.  
Mr. T. V. S. Raghavendra Sreyas, AOR

Mr. Ambhoj Kumar Sinha, AOR

Mr. Vishal Kalra, Adv.  
Mr. S.S. Tomar, Adv.  
Mr. Anil Kumar Gautam, AOR

Mr. Debmalya Banerjee, Adv.  
Mr. Kartik Bhatnagar, Adv.  
Ms. Astha Prasad, Adv.  
Mr. Rohan Sharma, Adv.  
Mr. Ujjwal Singh, Adv.  
Mr. Vardaan Wanchoo, Adv.  
for M/s. Karanjawala & Co., AOR

Mr. Rony Oommen John, AOR  
Mr. Piyush Swami, Adv.  
Mr. Arshdeep Singh, Adv.

Mr. G.C. Srivastava, Adv.  
Mr. Suvinay Kumar Dash, Adv.  
Mr. Piyush Sachdev, Adv.  
Ms. Runamoni Bhuyan, AOR

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

Heard the arguments of Mr. Balbir Singh, learned ASG and Mr. Percy Pardiwala, learned senior counsel appearing for the parties.

List tomorrow i.e. 17.02.2021 for further arguments as part-heard.

(R. NATARAJAN)  
ASTT. REGISTRAR-cum-PS

(NISHA TRIPATHI)  
BRANCH OFFICER