

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). 1299-1305/2013

COMMISSIONER OF INCOME TAX-II

APPELLANT (S)

VERSUS

MOTTA CONSTRUCTIONS PVT LTD

RESPONDENT (S)

O R D E R

In these appeals the tax effect is less than Rs. 1 crore and it also appears that they do not come under any exception provided in Para 10 of the Circular dated 11.07.2018 as amended by Circular dated 20.08.2018.

These appeals are, accordingly, dismissed. However, it will be open to the Income-Tax Department to seek revival if the Department finds that these cases are covered under any exception of the said Circular.

.....J.  
[A.K. SIKRI]

.....J.  
[ASHOK BHUSHAN]

NEW DELHI;  
SEPTEMBER 18, 2018.

ITEM NO.42

COURT NO.5

SECTION III

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). 1299-1305/2013

COMMISSIONER OF INCOME TAX-II

Appellant(s)

VERSUS

MOTTA CONSTRUCTIONS PVT LTD

Respondent(s)

WITH

C.A. No. 4390/2016 (XII-A)  
C.A. No. 7328/2016 (XII-A)  
C.A. No. 10452/2016 (XII-A)  
SLP(C) No. 22242/2017 (XII-A)  
C.A. No. 1512/2018 (XII-A)

Date : 18-09-2018 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE ASHOK BHUSHANFor Appellant(s) Mr. Vikramjit Banerjee, ASG  
Mr. Arijit Prasad, Adv.  
Mr. Shubhendu Anand, Adv.  
Mr. Siddhartha Sinha, Adv.  
Mr. Abhishek, Adv.  
Mrs. Anil Katiyar, AORFor Respondent(s) Mr. A. Subba Rao, AOR  
Mr. Mohit Bakshi, Adv.  
Mr. Dheeraj Nair, AORUPON hearing the counsel the Court made the following  
O R D E RC.A. No. 4390/2016, C.A. No. 7328/2016, C.A. No. 10452/2016, SLP(C)  
No. 22242/2017, C.A. No. 1512/2018.List in the usual course as the tax effect is more than Rs. 1  
Crore.

Civil Appeal No(s). 1299-1305/2013.

The appeals are dismissed in terms of the signed order.

Pending application(s), if any, stands disposed of accordingly.

(ASHWANI THAKUR)  
COURT MASTER (SH)

(RAJINDER KAUR)  
COURT MASTER

(Signed order is placed on the file)