

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 8275 OF 2013

M/S. UNITED BREWERIES LIMITED

Appellant(s)

VERSUS

THE COMMISSIONER OF INCOME TAX & ANR.

Respondent(s)

WITH

CIVIL APPEAL NO. 8277 OF 2013

WITH

CIVIL APPEAL NO. 8276 OF 2013

O R D E R

1. After hearing Mr. Anand Sukumar, learned counsel for the appellant and Mr. Raghavendra P Shankar, learned Additional Solicitor General appearing for the respondents, we are of the opinion that the decision of the High Court in reversing the findings of the Income Tax Appellate Tribunal and affirming the decision of the Assessing Officer following by the Commissioner of Income Tax, is legally correct and justified.

2. The civil appeals are, accordingly, dismissed and the accompanying interlocutory application(s), if any, stands disposed of.

.....J.
[PAMIDIGHANTAM SRI NARASIMHA]

.....J.
[ALOK ARADHE]

NEW DELHI;
MARCH 12, 2026.

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O R D E R

1. After hearing Mr. A. Raghunath, learned counsel for the appellant and Mr. Raghavendra P Shankar, learned Additional Solicitor General appearing for the respondents, we are of the opinion that the decision of the High Court in reversing the findings of the Income Tax Appellate Tribunal and affirming the decision of the Assessing Officer following by the Commissioner of Income Tax, is legally correct and justified.

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NEW DELHI;
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ITEM NO.103

COURT NO.6

SECTION XII-B

**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). 8275/2013

M/S. UNITED BREWERIES LIMITED

Appellant(s)

VERSUS

THE COMMISSIONER OF INCOME TAX & ANR.

Respondent(s)

WITH

C.A. No. 8277/2013 (XII-B)

C.A. No. 8276/2013 (XII-B)

Date : 12-03-2026 These appeals were called on for hearing today.

**CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHE**

**Counsel for the
parties**

**Mr. Anand Sukumar, AOR
Mr. Soumik Ghosal, Adv.
Mr. S. Sukumaran, Adv.
Mr. Bhupesh Kumar Pathak, Adv.
Ms. Rachna Anand, Adv.**

**Mr. Raghavendra P Shankar, A.S.G.
Mr. Arijit Prasad, Sr. Adv.
Mr. Sudarshan Lamba, AOR
Mr. Karan Lahiri, Adv.
Mr. S A Haseeb, Adv.
Mr. Santosh Kumar, Adv.**

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

- 1. The civil appeals are dismissed in terms of the signed order.**
- 2. Pending interlocutory application(s), if any, is/are disposed of.**

**(JAYANT KUMAR ARORA)
ASTT. REGISTRAR-cum-PS**

**(NIDHI WASON)
ASSISTANT REGISTRAR**

(Signed order is placed on the file)

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). 8275/2013

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Appellant(s)

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Ms. Rachna Anand, Adv.

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O R D E R

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(JAYANT KUMAR ARORA)
ASTT. REGISTRAR-cum-PS

(NIDHI WASON)
ASSISTANT REGISTRAR

(Signed order is placed on the file)