

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 151 OF 2015

THE DEPUTY COMMISSIONER OF  
INCOME TAX, THIRUVANANTHAPURAM APPELLANT(S)

VERSUS

KERALA STATE ELECTRICITY BOARD RESPONDENT(S)

WITH

CIVIL APPEAL NO 152/2015

CIVIL APPEAL NO 154/2015

CIVIL APPEAL NO. 13571/2015

SPECIAL LEAVE PETITION (C) NO.870/2022

SPECIAL LEAVE PETITION (C) NO.5561/2022

SPECIAL LEAVE PETITION (C) NO.9881/2022

SPECIAL LEAVE PETITION (C) NO.11435/2022

SPECIAL LEAVE PETITION (C) NO.11393/2022

SPECIAL LEAVE PETITION (C) NO.12257/2022

O R D E R

CIVIL APPEAL NO. 151 OF 2015

Heard Mr. Arijit Prasad, learned senior advocate  
in support of the Revenue and Mr. Ritin Rai, learned  
senior advocate for the assessee.

The judgment under appeal was rendered by the Division Bench of the Kerala High Court in I.T.A. No.1710 of 2009 dated 12.11.2010.

We have gone through the circumstances on record and considered the rival submissions. In our view, no interference is called for. We, therefore, dismiss this appeal.

No costs.

Pending applications, if any, also stand disposed of.

CIVIL APPEAL NO 152/2015, 154/2015,13571/2015,  
SLP (C) NO.870/2022, 5561/2022 and 9881/2022

The view taken by the High Court vide judgment dated 12.11.2010 in I.T.A. No.1710 of 2009 and connected matters was relied upon by the High Court in the instant matters and the issue was answered against the Revenue.

Having confirmed the view taken by the High Court, the logical consequence is that the instant matters deserve dismissal. We order accordingly.

Pending applications, if any, also stand disposed of.

SLP(C) No.11435/2022, 11393/2022 and 12257/2022

Since the issue involved in the instant matters stand covered by the dismissal of Civil Appeal No.151 of 2015, the instant matters are also dismissed.

Pending applications, if any, also stand disposed of.

....., J.  
(UDAY UMESH LALIT)

....., J.  
(S. RAVINDRA BHAT)

....., J.  
(SUDHANSHU DHULIA)

NEW DELHI;  
AUGUST 16, 2022.

ITEM NO.11

COURT NO.2

SECTION XI-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(s). 151/2015

THE DEPUTY COMMISSIONER OF  
 INCOME TAX, THIRUVANANTHAPURAM

Appellant(s)

VERSUS

KERALA STATE ELECTRICITY BOARD

Respondent(s)

WITH

C.A. No. 152/2015 (XI-A)

C.A. No. 154/2015 (XI-A)

C.A. No. 13571/2015 (XI-A)

SLP(C) No. 13776/2018 (XV)

SLP(C) No. 18651/2018 (XV)

SLP(C) No. 18652/2018 (XV)

SLP(C) No. 26526/2018 (XV)

SLP(C) No. 26105/2018 (XV)

(FOR ADMISSION and I.R. and IA No.128778/2018-CONDONATION OF DELAY  
 IN FILING and IA No.128779/2018-EXEMPTION FROM FILING C/C OF THE  
 IMPUGNED JUDGMENT)

SLP(C) No. 10358/2019 (XV)

(FOR ADMISSION and I.R. and IA No.145259/2018-CONDONATION OF DELAY  
 IN FILING)

SLP(C) No. 30332/2018 (XV)

(FOR ADMISSION and I.R. and IA No.153485/2018-CONDONATION OF DELAY  
 IN FILING)

SLP(C) No. 30789/2018 (XV)

SLP(C) No. 30790/2018 (XV)

(FOR ADMISSION and I.R. and IA No.162067/2018-CONDONATION OF DELAY  
 IN FILING)

SLP(C) No. 775/2019 (XVI)

SLP(C) No. 870/2022 (XI-A)

SLP(C) No. 5561/2022 (XI-A)  
(FOR ADMISSION and I.R. and IA No.46389/2022-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 9881/2022 (XI-A)  
(FOR ADMISSION)

SLP(C) No. 11435/2022 (XV)  
(FOR ADMISSION and I.R.)

SLP(C) No. 11393/2022 (XV)  
(FOR ADMISSION)

SLP(C) No. 12257/2022 (XV)  
(FOR ADMISSION and I.R. and IA No.94904/2022-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)

Date : 16-08-2022 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE UDAY UMESH LALIT  
HON'BLE MR. JUSTICE S. RAVINDRA BHAT  
HON'BLE MR. JUSTICE SUDHANSHU DHULIA

For Appellant(s)	<p>Mr. Balbir Singh, Ld ASG Mr. Arijit Prasad, Adv Mr. Prashant Singh, Adv Mr. Ashok Panigrahi, Adv Mr. H.Raghvendra Rao, Adv Mr. Navanjay Mahapatra, Adv Ms. Monica Benjamin, Adv Mr. Raj Bahadur Yadav, AOR</p> <p>Mr. N. Venkatraman, Adv Mr. Arijit Prasad, Sr. Adv. Mr. Ashok Panigrahi, Adv. Mr. H.R Rao, Adv Mr. Navanjay Mahapatra, Adv. Mr. Shashank K. Bajpai, Adv. Mr. Shubhankar Singh, Adv. Mr. Sandeep Kumar Mahapatra, Adv. Mr. V Chandrashekhar Bharathi, Adv. Mr. Santosh Kumar, Adv. Mr. Prashant Singh, Adv. Mr. Navdeep Chahan, Adv. Mr. Raj Bahadur Yadav, AOR</p>
For Respondent(s)	<p>Mr. Ritin Rai, Sr. Adv. Mr. Swetaketu Mishra, Adv. Mr. V. K. Monga, AOR</p>

Mr. Sanjay Jhanwar, Sr. Adv.  
Mr. Rajat Sharma, Adv.  
Ms. Vrinda Lakhotia, Adv.  
Mr. Abhishek Sharma, Adv.  
Mr. Vikrant, Adv.  
Mr. Tarun Gupta, AOR

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Mr. Tarun Gupta, AOR  
Mr. Abhishek sharma, Adv.  
Mr. Vikrant, Adv.

Ms. Christi Jain, Adv  
Mr. Puneet Jain, Adv  
Ms. Shruti Singh, Adv  
Mr. Umang Mehta, Adv  
Mr. Yogit Kamat, Adv  
Mr. Mann Arora, Adv  
Ms. Shipra Singh, Adv  
Ms. Pratibha Jain, AOR

Mr. Siddhesh Kotwal, Adv  
Mr. Akash Singh, Adv  
Mr. Nirnimesh Dube, AOR

Mr. Anand Sukumar, AOR  
Mr. S. Sukumaran, Adv.  
Mr. Bhupesh Kumar Pathak, Adv.

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

C.A.NOS. 151/2015, 152/2015, 154/2015, 13571/2015,  
SLP (C) NOS.870/2022, 5561/2022, 9881/2022,  
11435/2022, 11393/2022 and 12257/2022

The appeals and special leave petitions are  
dismissed in terms of the signed order.

Pending applications, if any, also stand  
disposed of.

**SLP(C) No. 13776/2018, 18651/2018, 18652/2018, 26526/2018,  
26105/2018, 10358/2019, 30332/2018, 30789/2018, 30790/2018  
and 775/2019**

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**List these matters on 22<sup>nd</sup> August, 2022.**

**(NEETU KHAJURIA)  
ASTT. REGISTRAR-cum-PS**

**(VIRENDER SINGH)  
COURT MASTER**

**(Signed order is placed on the file.)**