IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). /2018
(Arising out of Special Leave Petition (C) No(s). 19924/2012)

COMMISSIONER OF INCOME TAX-12 APPELLANT(s)

VERSUS

MANJULA J. SHAH(DEAD) THROUGH LRS RESPONDENT(S)

WITH
CIVIL APPEAL NO(S). /2018 @ SLP(C) No. 8184/2014

O R D E R

Leave granted.

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.44 COURT NO.5 SECTION IX**

**S U P R E M E C O U R T O F I N D I A**
**RECORD OF PROCEEDINGS**

**Petition(s) for Special Leave to Appeal (C) No(s). 19924/2012**

**(Arising out of impugned final judgment and order dated 11-10-2011 in ITA No. 3378/2010 passed by the High Court Of Judicature At Bombay)**

**COMMISSIONER OF INCOME TAX-12 Petitioner(s)**

**VERSUS**

**MANJULA J. SHAH(DEAD) THROUGH LRS & ORS. Respondent(s)**

**WITH**
**SLP(C) No. 8184/2014 (IX)**
**(Tagged with SC 19924/2014)**
**SLP(C) No. 30889/2013 (IX)**
**SLP(C) No. 31162/2012 (XIV)**

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

**CORAM : HON'BLE MR. JUSTICE A.K. SIKRI**
**HON'BLE MR. JUSTICE ASHOK BHUSHAN**

**For Petitioner(s) Mr. Vikramjit Banerjee, ASG**
**Mr. Arijit Prasad, Adv.**
**Mr. Shubhendu Anand, Adv.**
**Mr. Siddhartha Sinha, Adv.**
**Mr. Abhishek, Adv.**
**Mrs. Anil Katiyar, AOR**

**For Respondent(s) Mrs. Shally Bhasin, AOR**

**Mr. T. V. S. Raghavendra Sreyas, AOR**
**M/s. Gayatri Gulati, Adv.**
**M/s. Sneh Dhillon, Adv.**

**Mrs. Bina Gupta, AOR**

**Ms. Praveena Gautam, AOR**

**Mr. Mayank Nagi, Adv.**
**Mr. Hardeep S., Adv.**
**Mr. Rameshwar Prasad Goyal, AOR**

**Mr. Nikhil Nayyar, AOR**

**Mrs. Rani Chhabra, AOR**

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

**SLP(C) No. 30889/2013 & SLP(C) No. 31162/2012**

**List in the usual course as the tax effect is more than Rs. 1 Crore.**

**SLP(C) No. 19924/2012 & SLP(C) No. 8184/2014**

**Leave granted.**

**The appeals are dismissed in terms of the signed order.**

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

**(ASHWANI THAKUR)** **(RAJINDER KAUR)**
**COURT MASTER (SH)** **COURT MASTER**
**(Signed order is placed on the file)**