

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).735/2007

OIL & NATURAL GAS CORP. LTD.

Appellant(s)

VERSUS

COMMNR. OF INCOME TAX & ANR.

Respondent(s)

WITH

C.A. No. 728/2007
(With Office Report)

C.A. No. 729/2007
(With Office Report)

C.A. No. 730/2007
(With Office Report)

C.A. No. 731/2007
(With Office Report)

C.A. No. 732/2007
(With Office Report)

C.A. No. 733/2007
(With Office Report)

C.A. No. 734/2007
(With Office Report)

C.A. No. 736/2007
(With Office Report)

C.A. No. 737/2007
(With Office Report)

C.A. No. 738/2007
(With Office Report)

C.A. No. 739/2007
(With Office Report)

Signature Not Verified

Digitally signed by

Madhu Bala

Date: 2015.06.30

12:22:50 IST

C.A. No. 740/2007

Reason:

(With Office Report)

C.A. No. 741/2007
(With Office Report)

C.A. No. 742/2007
(With Office Report)

C.A. No. 4140/2007

(With Office Report)

C.A. No. 4785/2007
(With Office Report)

C.A. No. 4787/2007
(With Office Report)

C.A. No. 4790/2007
(With Office Report)

C.A. No. 6008/2007
(With Office Report)

C.A. No. 6009/2007
(With Office Report)

C.A. No. 6010/2007
(With Office Report)

C.A. No. 6014/2007
(With Office Report)

C.A. No. 6015/2007
(With Office Report)

C.A. No. 6016/2007
(With Office Report)

C.A. No. 6017/2007
(With Office Report)

C.A. No. 6018/2007
(With Office Report)

C.A. No. 6019/2007
(With Office Report)

C.A. No. 6022/2007
(With Office Report)

C.A. No. 6023/2007
(With Office Report)

C.A. No. 925/2008

2

(With Interim Relief and Office Report)

C.A. No. 1239/2008
(With Interim Relief and Office Report)

C.A. No. 1240/2008
(With Interim Relief and Office Report)

C.A. No. 1514/2008
(With Interim Relief and Office Report)

C.A. No. 1515/2008
(With Interim Relief and Office Report)

C.A. No. 1516/2008
(With Interim Relief and Office Report)

C.A. No. 1517/2008
(With Interim Relief and Office Report)

C.A. No. 1518/2008
(With Interim Relief and Office Report)

C.A. No. 1519/2008
(With Interim Relief and Office Report)

C.A. No. 1520/2008
(With Interim Relief and Office Report)

C.A. No. 1521/2008
(With Interim Relief and Office Report)

C.A. No. 1522/2008
(With Interim Relief and Office Report)

C.A. No. 1523/2008
(With Interim Relief and Office Report)

C.A. No. 1524/2008
(With Interim Relief and Office Report)

C.A. No. 1527/2008
(With Interim Relief and Office Report)

C.A. No. 1528/2008
(With Interim Relief and Office Report)

C.A. No. 1529/2008
(With Interim Relief and Office Report)

C.A. No. 1531/2008
(With Interim Relief and Office Report)

3

C.A. No. 1532/2008
(With Interim Relief and Office Report)

C.A. No. 1533/2008
(With Interim Relief and Office Report)

C.A. No. 1535/2008
(With Interim Relief and Office Report)

C.A. No. 2008/2008
(With Interim Relief and Office Report)

C.A. No. 2009/2008
(With Office Report)

C.A. No. 2012/2008
(With Interim Relief and Office Report)

C.A. No. 4315/2008
(With Office Report)

C.A. No. 4316/2008
(With Office Report)

C.A. No. 4318/2008
(With Office Report)

C.A. No. 4319/2008
(With Interim Relief and Office Report)

C.A. No. 4320/2008
(With Interim Relief and Office Report)

C.A. No. 4321/2008
(With Interim Relief and Office Report)

C.A. No. 4322/2008
(With Office Report)

C.A. No. 7226/2008
(With Office Report)

C.A. No. 7227/2008
(With Office Report)

C.A. No. 7230/2008
(With Office Report)

C.A. No. 2794/2009
(With Office Report)

C.A. No. 2795/2009
(With Office Report)

4

C.A. No. 2796/2009
(With Office Report)

C.A. No. 2797/2009
(With Office Report)

C.A. No. 1722/2010
(With Office Report)

C.A. No. 6174/2010
(With Office Report)

Date : 21/01/2015 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE RANJAN GOGOI
HON'BLE MR. JUSTICE PINAKI CHANDRA GHOSE

For Appellant(s) Mr. Arvind P. Datar, Sr. Adv.
Ms. Sangeeta Bharti, Adv.
Mr. Krishanu Adhikary, Adv.
Mr. Subramonium Prasad, Adv.

Mr. S. R. Setia, Adv.

For Respondent(s) Mr. Guru Krishna Kumar, Sr. Adv.
For CIT Mr. Avijit Prasad, Adv.
Miss Sneha Iyer, Adv.
Mrs. Gargi Khanna, Adv.
Mrs. Anil Katiyar, Adv.

Mr. B. V. Balaram Das, Adv.

UPON hearing the counsel the Court made the following

O R D E R

Civil Appeal Nos. 730, 728, 732, 734, 735, 739, 742, 4140, 4785, 4787, 4790, 6009, 6010, 6014, 6015, 6017, 6018, 6019, 6022 of 2007, Civil Appeal Nos. 2009, 4315, 4316, 4318, 4319, 4320 and 4322 of 2008 - Issue involved relates to Companies (Profits) Surtax Act, 1964.

Heard Mr. Arvind P. Datar, learned senior counsel appearing on behalf of the ONGC and Mr. Guru Krishna Kumar, learned senior counsel appearing on behalf of the CIT.

Hearing concluded.
Judgement reserved.

Civil Appeal Nos. 731, 729, 733, 736, 737, 738, 740, 741, 6008, 6016, 6023 of 2007, Civil Appeal Nos. 925, 1239, 1240, 1514, 1515, 1516, 1517, 1518, 1519, 1520, 1521, 1522, 1523, 1524, 1527, 1528, 1529, 1531, 1532, 1533, 1535, 2008, 2012, 4321, 7226, 7227, 7230 of 2008, Civil Appeal Nos. 2794, 2795, 2796, 2797 of 2009 and Civil Appeal Nos. 1722 and 6174 of 2010 - Issue involved relates to Income Tax Act, 1961

Heard Mr. Arvind P. Datar, learned senior counsel appearing on behalf of the ONGC and Mr. Guru Krishna Kumar, learned senior counsel appearing on behalf of the CIT.

Hearing concluded.
Judgement reserved.

(MADHU BALA)
COURT MASTER

(ASHA SONI)
COURT MASTER

ITEM NO.101(PH)

COURT NO.9

SECTION IIIA

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).735/2007

OIL & NATURAL GAS CORP. LTD.

Appellant(s)

VERSUS

COMMNR. OF INCOME TAX & ANR.

Respondent(s)

WITH

C.A. No. 728/2007
(With Office Report)

C.A. No. 729/2007
(With Office Report)

C.A. No. 730/2007
(With Office Report)

C.A. No. 731/2007
(With Office Report)

C.A. No. 732/2007
(With Office Report)

C.A. No. 733/2007
(With Office Report)

C.A. No. 734/2007
(With Office Report)

C.A. No. 736/2007
(With Office Report)

C.A. No. 737/2007

(With Office Report)

C.A. No. 738/2007
(With Office Report)

C.A. No. 739/2007
(With Office Report)

C.A. No. 740/2007
(With Office Report)

C.A. No. 741/2007
(With Office Report)

7

C.A. No. 742/2007
(With Office Report)

C.A. No. 4140/2007
(With Office Report)

C.A. No. 4785/2007
(With Office Report)

C.A. No. 4787/2007
(With Office Report)

C.A. No. 4790/2007
(With Office Report)

C.A. No. 6008/2007
(With Office Report)

C.A. No. 6009/2007
(With Office Report)

C.A. No. 6010/2007
(With Office Report)

C.A. No. 6014/2007
(With Office Report)

C.A. No. 6015/2007
(With Office Report)

C.A. No. 6016/2007
(With Office Report)

C.A. No. 6017/2007
(With Office Report)

C.A. No. 6018/2007
(With Office Report)

C.A. No. 6019/2007
(With Office Report)

C.A. No. 6022/2007
(With Office Report)

C.A. No. 6023/2007
(With Office Report)

C.A. No. 925/2008
(With Interim Relief and Office Report)

C.A. No. 1239/2008

8

(With Interim Relief and Office Report)

C.A. No. 1240/2008

(With Interim Relief and Office Report)

C.A. No. 1514/2008

(With Interim Relief and Office Report)

C.A. No. 1515/2008

(With Interim Relief and Office Report)

C.A. No. 1516/2008

(With Interim Relief and Office Report)

C.A. No. 1517/2008

(With Interim Relief and Office Report)

C.A. No. 1518/2008

(With Interim Relief and Office Report)

C.A. No. 1519/2008

(With Interim Relief and Office Report)

C.A. No. 1520/2008

(With Interim Relief and Office Report)

C.A. No. 1521/2008

(With Interim Relief and Office Report)

C.A. No. 1522/2008

(With Interim Relief and Office Report)

C.A. No. 1523/2008

(With Interim Relief and Office Report)

C.A. No. 1524/2008

(With Interim Relief and Office Report)

C.A. No. 1527/2008

(With Interim Relief and Office Report)

C.A. No. 1528/2008

(With Interim Relief and Office Report)

C.A. No. 1529/2008

(With Interim Relief and Office Report)

C.A. No. 1531/2008

(With Interim Relief and Office Report)

C.A. No. 1532/2008

(With Interim Relief and Office Report)

9

C.A. No. 1533/2008

(With Interim Relief and Office Report)

C.A. No. 1535/2008

(With Interim Relief and Office Report)

C.A. No. 2008/2008

(With Interim Relief and Office Report)

C.A. No. 2009/2008

(With Office Report)

C.A. No. 2012/2008

(With Interim Relief and Office Report)

C.A. No. 4315/2008
(With Office Report)

C.A. No. 4316/2008
(With Office Report)

C.A. No. 4318/2008
(With Office Report)

C.A. No. 4319/2008
(With Interim Relief and Office Report)

C.A. No. 4320/2008
(With Interim Relief and Office Report)

C.A. No. 4321/2008
(With Interim Relief and Office Report)

C.A. No. 4322/2008
(With Office Report)

C.A. No. 7226/2008
(With Office Report)

C.A. No. 7227/2008
(With Office Report)

C.A. No. 7230/2008
(With Office Report)

C.A. No. 2794/2009
(With Office Report)

C.A. No. 2795/2009
(With Office Report)

C.A. No. 2796/2009
(With Office Report)

10

C.A. No. 2797/2009
(With Office Report)

C.A. No. 1722/2010
(With Office Report)

C.A. No. 6174/2010
(With Office Report)

Date : 21/01/2015 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE RANJAN GOGOI
HON'BLE MR. JUSTICE PINAKI CHANDRA GHOSE

For Appellant(s) Mr. Arvind P. Datar, Sr. Adv.
Ms. Sangeeta Bharti, Adv.
Mr. Krishanu Adhikary, Adv.
Mr. Subramonium Prasad, Adv.

Mr. S. R. Setia, Adv.

For Respondent(s) Mr. Guru Krishna Kumar, Sr. Adv.
For CIT Mr. Avijit Prasad, Adv.
Miss Sneha Iyer, Adv.
Mrs. Gargi Khanna, Adv.

Mrs. Anil Katiyar,Adv.

Mr. B. V. Balaram Das,Adv.

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

Heard Mr. Arvind P. Datar, learned senior
counsel appearing on behalf of the ONGC and Mr. Guru
Krishna Kumar, learned senior counsel appearing on behalf
of the CIT.

Hearing concluded.
Judgement reserved.

(MADHU BALA)
COURT MASTER

(ASHA SONI)
COURT MASTER