

RE-REVISED

ITEM NO.13-117,119-120 COURT NO.5 SECTION III,IV,IVA,IVB,IX,XI,XIA,XV

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). 7041/2011

COMMISSIONER OF INCOME TAX 11

Appellant(s)

VERSUS

M/S C.C.CHOKSHI AND CO.

Respondent(s)

WITH

S.L.P. (C) ...CC No. 1764/2017 (IX)

C.A. No. 2916/2012 (IX)

SLP(C) No. 21852/2012 (IX)

C.A. No. 6173/2016 (III)

Date : 05-09-2018 These matters were called on for hearing today.

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

WITH

SLP(C) No. 26746/2012 (IV-A)

CIVIL APPEAL No(s). 4068/2013 (IV-A)

SLP(C) No(s). 5223/2013 (IV-A)

SLP(C) No(s). 18009/2013 (IV-A)

SLP(C) No(s). 18008/2013 (IV-A)

CIVIL APPEAL No(s). 102/2014 (IV-A)

CIVIL APPEAL No(s). 100/2014 (IV-A)

SLP(C) No(s). 978/2014 (IV-A)

CIVIL APPEAL No(s). 101/2014 (IV-A)

CIVIL APPEAL No(s). 8520/2014 (IV-A)

CIVIL APPEAL No(s). 6361/2014 (IV-A)

CIVIL APPEAL No(s). 3875/2010 (III)

CIVIL APPEAL No(s). 6939/2009 (III)

SLP(C) No(s). 28784/2017 (III)

CIVIL APPEAL No(s). 7335/2013 (III)

CIVIL APPEAL No(s). 7344/2013 (III)

CIVIL APPEAL No(s). 7343/2013 (III)

CIVIL APPEAL No(s). 7336/2013 (III)

CIVIL APPEAL No(s). 7342/2013 (III)

CIVIL APPEAL No(s). 1608/2009 (III)

CIVIL APPEAL No(s). 7339/2013 (III)

CIVIL APPEAL No(s). 7337/2013 (III)

CIVIL APPEAL No(s). 7217/2010 (III)

CIVIL APPEAL No(s). 7216/2011 (III)

CIVIL APPEAL No(s) . 4907/2012
CIVIL APPEAL No(s) . 8995/2018 (xv)
SLP(C) No(s) . 21840/2012 (III)
SLP(C) No(s) . 22965/2014 (III)
SLP(C) . .CC No(s) .12872/2014 (III)
SLP(C) No(s) . 20485/2015 (III)
SLP(C) No(s) . 23755/2018 (xv)
CIVIL APPEAL No(s) . 5384/2015 (III)
SLP(C) . .CC No. 4159/2017 (III)
SLP(C) No(s) . 18494/2017 (III)
SLP(C) No(s) . 26938/2017 (III)
SLP(C) No(s) . 9638/2018 (III)
SLP(C) No(s) . 11044/2018 (III)
SLP(C) No(s) . 16642/2018 (III)
CIVIL APPEAL No(s) . 9045/2017 (III)
CIVIL APPEAL No(s) . 3888/2010 (III)
CIVIL APPEAL No(s) . 3889/2010 (III)
CIVIL APPEAL No(s) . 1954/2011 (III)
CIVIL APPEAL No(s) . 1955/2011 (III)
CIVIL APPEAL No(s) . 1956/2011 (III)
CIVIL APPEAL No(s) . 9635/2011 (III)
CIVIL APPEAL No(s) . 2403/2011 (III)
CIVIL APPEAL No(s) . 2404/2011 (III)
CIVIL APPEAL No(s) . 2533/2011 (IX)
CIVIL APPEAL No(s) . 2532/2011 (IX)
CIVIL APPEAL No(s) . 14096/2015 (III)
CIVIL APPEAL No(s) . 10442/2017 (III)
SLP(C) No(s) . 20728/2017 (III)
CIVIL APPEAL No(s) . 10438/2017 (III)
CIVIL APPEAL No(s) . 11037/2017 (III)
CIVIL APPEAL No(s) . 10209/2010 (III)
CIVIL APPEAL No(s) . 7739-7752/2011 (III)
CIVIL APPEAL No(s) . 3033/2010 (III)
CIVIL APPEAL No(s) . 10481/2010 (IX)
CIVIL APPEAL No(s) . 8529/2014 (III)
CIVIL APPEAL No(s) . 8530/2014 (III)
CIVIL APPEAL No(s) . 8012/2014 (III)
CIVIL APPEAL No(s) . 609/2012 (IVA)
SLP(C) No(s) . 28609/2014 (III)
SLP(C) No(s) . 33058/2014 (III)
CIVIL APPEAL No(s) . 8532/2014 (III)
CIVIL APPEAL No(s) . 8531/2014 (III)
SLP(C) No(s) . 29659/2014 (III)
SLP(C) No(s) . 29229/2014 (III)
SLP(C) No(s) . 29232/2014 (III)
SLP(C) No(s) . 29233/2014 (III)
SLP(C) No(s) . 29230/2014 (III)
SLP(C) No(s) . 29660/2014 (III)
SLP(C) No(s) . 33661/2014 (III)
SLP(C) No(s) . 12560/2015 (III)
CIVIL APPEAL No(s) . 3268/2016 (III)
SLP(C) No(s) . 12447/2017 (III)
SLP(C) No(s) . 12448/2017 (III)

SLP(C) No(s). 13167/2018(III)
 CIVIL APPEAL No(s). 239/2012 (III-A)
 CIVIL APPEAL No(s). 240/2012 (III-A)
 CIVIL APPEAL No(s). 243/2012 (III-A)
 CIVIL APPEAL No(s). 241/2012 (III)
 CIVIL APPEAL No(s). 242/2012 (III-A)
 CIVIL APPEAL No(s). 5941/2012 (III)
 CIVIL APPEAL No(s). 72/2014 (III)
 CIVIL APPEAL No(s). 73/2014 (III)
 CIVIL APPEAL No(s). 8488/2012 (XII)
 CIVIL APPEAL No(s). 3697/2012 (III)
 CIVIL APPEAL No(s). 3314/2015 (III)
 CIVIL APPEAL No(s). 3768/2015 (III)
 CIVIL APPEAL No(s). 4375/2015 (III)
 SLP(C) No(s). 19434/2015 (III)
 CIVIL APPEAL No(s). 5942-5943/2012 (IV)
 CIVIL APPEAL No(s). 2590-2593/2012 (III)
 CIVIL APPEAL No(s). 4181/2012 (III)
 CIVIL APPEAL No(s). 7255/2011 (IV)
 CIVIL APPEAL No(s). 4954/2013 (III)
 CIVIL APPEAL No(s). 4962/2013 (III)
 CIVIL APPEAL No(s). 4955/2013 (III)
 CIVIL APPEAL No(s). 4956/2013 (III)
 CIVIL APPEAL No(s). 4958/2013 (III)
 CIVIL APPEAL No(s). 4963/2013 (III)
 CIVIL APPEAL No(s). 4957/2013 (III)
 CIVIL APPEAL No(s). 4964/2013 (III)
 CIVIL APPEAL No(s). 4959/2013 (III)
 CIVIL APPEAL No(s). 4960/2013 (III)
 CIVIL APPEAL No(s). 4961/2013 (III)
 CIVIL APPEAL No(s). 7211/2012 (IV-A)
 CIVIL APPEAL No(s). 7212/2012 (IV-A)
 CIVIL APPEAL No(s). 7943/2012 (IV-A)
 CIVIL APPEAL No(s). 745/2013 (IV-A)
 SLP(C) No(s). 3099/2014 (IX)
 SLP(C) No(s). 10300/2014 (IX)
 CIVIL APPEAL No(s). 1296/2015 (XII-A)
 CIVIL APPEAL No(s). 5232/2015 (III)
 CIVIL APPEAL No(s). 8411/2016 (III)
 CIVIL APPEAL No(s). 3637/2018 (III)
 CIVIL APPEAL No(s). 4937/2012 (XI-A)
 CIVIL APPEAL No(s). 4935/2012 (XI-A)
 CIVIL APPEAL No(s). 4934/2012 (XI-A)
 CIVIL APPEAL No(s). 4936/2012 (XI-A)
 CIVIL APPEAL No(s). 4933/2012 (XI-A)
 CIVIL APPEAL No(s). 1549/2017 (III)
 CIVIL APPEAL No(s). 2571/2017 (III)
 CIVIL APPEAL No(s). 7003/2017 (III)
 CIVIL APPEAL No(s). 5511/2017 (III)
 CIVIL APPEAL No(s). 6403/2017 (III)
 CIVIL APPEAL No(s). 5103/2012 (IV-A)
 CIVIL APPEAL No(s). 5923/2012 (IV-A)
 CIVIL APPEAL No(s). 5568/2012 (XI-A)

CIVIL APPEAL No(s) . 2931/2013 (XIV)
CIVIL APPEAL No(s) . 5468/2013 (IV-A)
CIVIL APPEAL No(s) . 2979/2016 (IV-A)
CIVIL APPEAL No(s) . 5418-5419/2016 (IV-A)
CIVIL APPEAL No(s) . 9043/2016 (XI-A)
CIVIL APPEAL No(s) . 6057/2017 (IV-A)
CIVIL APPEAL No(s) . 9794/2017 (IV-A)
CIVIL APPEAL No(s) . 17337/2017 (IV-A)
CIVIL APPEAL No(s) . 1277/2018 (XV)
CIVIL APPEAL No(s) . 4996/2018 (IV-A)
CIVIL APPEAL No(s) . 8063/2018 (IV-A)
SLP(C) No(s) . 19233/2018 (IV-A)
CIVIL APPEAL No(s) . 7139/2018 (III-A)
SLP(C) No(s) . 20519/2018 (XV)
SLP(C) No(s) . 21980/2018 (XV)
CIVIL APPEAL No(s) . 4939/2012 (III-A)
CIVIL APPEAL No(s) . 13679/2015 (III-A)
CIVIL APPEAL No(s) . 4176/2012 (IX)
CIVIL APPEAL No(s) . 4172/2012 (IX)
CIVIL APPEAL No(s) . 4175/2012 (IX)
CIVIL APPEAL No(s) . 4174/2012 (IX)
CIVIL APPEAL No(s) . 4173/2012 (IX)
CIVIL APPEAL No(s) . 4177/2012 (IX)
CIVIL APPEAL No(s) . 6190/2013 (III)
CIVIL APPEAL No(s) . 722/2013 (III)
SLP(C) No(s) . 17024/2016 (IX)
SLP(C) No(s) . 9882/2014 (IX)
CIVIL APPEAL No(s) . 2537/2016 (III)
SLP(C) No(s) . 9883/2014 (IX)
SLP(C) No(s) . 26480/2015 (IX)
SLP(C) No(s) . 22768/2015 (IX)
SLP(C) No(s) . 26481/2015 (IX)
CIVIL APPEAL No(s) . 5321-5322/2012 (XI-A)
SLP(C) No(s) . 21841/2012 (XI)
CIVIL APPEAL No(s) . 2743-2746/2013 (XI-A)
CIVIL APPEAL No(s) . 5460-5461/2013 (III-A)
CIVIL APPEAL No(s) . 11299-11302/2013 (III-A)
CIVIL APPEAL No(s) . 292/2014 (III)
CIVIL APPEAL No(s) . 6699/2014 (III)
CIVIL APPEAL No(s) . 17283/2015 (XII-A)
CIVIL APPEAL No(s) . 17284/2015 (XII-A)
CIVIL APPEAL No(s) . 17276/2015 (XII-A)
CIVIL APPEAL No(s) . 7101-7102/2017 (XI-A)
SLP(C) No(s) . 22875-22881/2017 (XI)
CIVIL APPEAL No(s) . 6332/2012 (III)
CIVIL APPEAL No(s) . 4515/2013 (III)
CIVIL APPEAL No(s) . 6817/2013 (III)
CIVIL APPEAL No(s) . 4519/2013 (III)
CIVIL APPEAL No(s) . 4517/2013 (III)
CIVIL APPEAL No(s) . 4516/2013 (III)
CIVIL APPEAL No(s) . 4518/2013 (III)
CIVIL APPEAL No(s) . 4520/2013 (III)
SLP(C) No(s) . 9870/2014 (IX)

CIVIL APPEAL No(s) . 4932/2012 (III)
 CIVIL APPEAL No(s) . 9291/2013 (III-A)
 CIVIL APPEAL No(s) . 9292/2013 (III-A)
 CIVIL APPEAL No(s) . 9293/2013 (III-A)
 CIVIL APPEAL No(s) . 9294/2013 (III-A)
 CIVIL APPEAL No(s) . 6333/2012 (III)
 CIVIL APPEAL No(s) . 5218/2017 (IV)
 CIVIL APPEAL No(s) . 8906/2012 (III)
 CIVIL APPEAL No(s) . 8907/2012 (III)
 CIVIL APPEAL No(s) . 2072-2073/2012 (IV-A)
 RP(C) No. 2643/2014 in SLP(C) No. 7921/2014 (IV-A)
 CIVIL APPEAL No(s) . 166/2018 (III-A)
 CIVIL APPEAL No(s) . 8922/2013 (IV-A)
 CIVIL APPEAL No(s) . 8532/2013 (III)
 SLP(C) No(s) . 13023/2014 (IV-A)
 SLP(C) No(s) . 17645/2014 (IV-A)
 SLP(C) No(s) . 13024/2014 (IV-A)
 SLP(C) No(s) . 766/2015 (IV-A)
 SLP(C) No(s) . 2373/2015 (IV-A)
 SLP(C) No(s) . 9144/2015 (IV-A)
 SLP(C) No(s) . 10814/2015 (IV-A)
 SLP(C) No(s) . 13364/2015 (IV-A)
 SLP(C) No(s) . 13363/2015 (IV-A)
 SLP(C) No(s) . 17384/2015 (IV-A)
 SLP(C) No(s) . 17379/2015 (IV-A)
 SLP(C) No(s) . 17387/2015 (IV-A)
 SLP(C) No(s) . 17382/2015 (IV-A)
 SLP(C) No(s) . 17385/2015 (IV-A)
 SLP(C) No(s) . 19150/2015 (IV-A)
 SLP(C) No(s) . 28568/2015 (IX)
 CIVIL APPEAL No(s) . 2406-2407/2016 (IV-A)
 CIVIL APPEAL No(s) . 829/2018 (IV-A)
 CIVIL APPEAL No(s) . 2271/2018 (IV-A)
 SLP(C) No(s) . 10915/2018 (IV-A)
 CIVIL APPEAL No(s) . 11306/2013 (III)
 CIVIL APPEAL No(s) . 5974-5977/2012 (IX)
 CIVIL APPEAL No(s) . 8291/2015 (III)
 CIVIL APPEAL No(s) . 1426/2016 (III)
 CIVIL APPEAL No(s) . 4450/2016 (III)
 CIVIL APPEAL No(s) . 4451/2016 (III)
 CIVIL APPEAL No(s) . 1436/2016 (III)
 CIVIL APPEAL No(s) . 2691/2016 (III)
 CIVIL APPEAL No(s) . 2408/2016 (III)
 CIVIL APPEAL No(s) . 3281/2016 (III)
 CIVIL APPEAL No(s) . 5000/2016 (III)
 CIVIL APPEAL No(s) . 3280/2016 (IV-A)
 CIVIL APPEAL No(s) . 5001/2016 (III)
 CIVIL APPEAL No(s) . 4230/2016 (III)
 CIVIL APPEAL No(s) . 3904/2016 (III)
 CIVIL APPEAL No(s) . 5475/2016 (III)
 CIVIL APPEAL No(s) . 4999/2016 (III)
 CIVIL APPEAL No(s) . 9514/2017 (III)
 Diary No. 22813/2017 (IX)

CIVIL APPEAL No(s) . 10903/2014 (III)
 CIVIL APPEAL No(s) . 10905/2014 (III)
 CIVIL APPEAL No(s) . 3797/2014 (III)
 CIVIL APPEAL No(s) . 6578/2015 (III)
 CIVIL APPEAL No(s) . 3796/2014 (III)
 SLP(C) No(s) . 17543/2015 (III)
 CIVIL APPEAL No(s) . 2003/2014 (III)
 CIVIL APPEAL No(s) . 11304/2013 (III)
 CIVIL APPEAL No(s) . 11305/2013 (III)
 CIVIL APPEAL No(s) . 11303/2013 (III)
 CIVIL APPEAL No(s) . 5487/2015 (III)
 CIVIL APPEAL No(s) . 6516/2015 (III)
 CIVIL APPEAL No(s) . 18774/2017 (III)
 SLP(C) No(s) . 21848/2012 (IV-A)
 CIVIL APPEAL No(s) . 9654/2013 (III-A)
 CIVIL APPEAL No(s) . 8036/2016 (III)
 CIVIL APPEAL No(s) . 8037/2016 (III)
 CIVIL APPEAL No(s) . 8042/2016 (III)
 CIVIL APPEAL No(s) . 8038/2016 (III)
 CIVIL APPEAL No(s) . 8040/2016 (III)
 CIVIL APPEAL No(s) . 8039/2016 (III)
 CIVIL APPEAL No(s) . 8044/2016 (III)
 CIVIL APPEAL No(s) . 8041/2016 (III)
 CIVIL APPEAL No(s) . 8043/2016 (III)
 CIVIL APPEAL No(s) . 1009/2014 (III)
 CIVIL APPEAL No(s) . 1010/2014 (III)
 SLP(C) No(s) . 1561/2018 (III)
 SLP(C) No(s) . 22586/2017 (III)
 SLP(C) No(s) . 18873/2017 (III)
 SLP(C) No(s) . 18872/2017 (III)
 SLP(C) No(s) . 19576/2017 (III)
 SLP(C) No(s) . 28941/2017 (III)
 SLP(C) No(s) . 7116/2013 (III)
 CIVIL APPEAL No(s) . 4016/2014 (III)
 CIVIL APPEAL No(s) . 10603/2014 (III)
 CIVIL APPEAL No(s) . 10780/2014 (III)
 CIVIL APPEAL No(s) . 10781/2014 (III)
 CIVIL APPEAL No(s) . 10782/2014 (III)
 CIVIL APPEAL No(s) . 10783/2014 (III)
 CIVIL APPEAL No(s) . 6405/2015 (IV)
 CIVIL APPEAL No(s) . 6406/2015 (IV)
 CIVIL APPEAL No(s) . 3798/2014 (III)
 CIVIL APPEAL No(s) . 14272/2015 (III)
 CIVIL APPEAL No(s) . 929/2016 (III)
 CIVIL APPEAL No(s) . 7920/2013 (III)
 CIVIL APPEAL No(s) . 6120/2018 (XIV)
 CIVIL APPEAL No(s) . 6119/2018 (XIV)
 Diary No. 13952/2018 (XIV)
 CIVIL APPEAL No(s) . 6776/2018 (XIV)
 CIVIL APPEAL No(s) . 14555/2015 (III)
 CIVIL APPEAL No(s) . 14573/2015 (III)
 CIVIL APPEAL No(s) . 14575/2015 (III)
 CIVIL APPEAL No(s) . 14572/2015 (III)

CIVIL APPEAL No(s) . 14561/2015 (III)
CIVIL APPEAL No(s) . 14558/2015 (III)
CIVIL APPEAL No(s) . 14557/2015 (III)
CIVIL APPEAL No(s) . 14559/2015 (III)
CIVIL APPEAL No(s) . 14560/2015 (III)
CIVIL APPEAL No(s) . 10235/2014 (III)
CIVIL APPEAL No(s) . 10236/2014 (III)
CIVIL APPEAL No(s) . 6402/2015 (III)
CIVIL APPEAL No(s) . 6403/2015 (III)
CIVIL APPEAL No(s) . 5110/2015 (III)
CIVIL APPEAL No(s) . 10237/2014 (III)
CIVIL APPEAL No(s) . 5100/2015 (III)
CIVIL APPEAL No(s) . 5488/2015 (III)
CIVIL APPEAL No(s) . 5132/2015 (III)
CIVIL APPEAL No(s) . 6111/2015 (III)
CIVIL APPEAL No(s) . 6716/2015 (III)
CIVIL APPEAL No(s) . 7246/2015 (III)
CIVIL APPEAL No(s) . 4529/2014 (III-A)
CIVIL APPEAL No(s) . 5519/2014 (III-A)
CIVIL APPEAL No(s) . 3107/2016 (IV-A)
CIVIL APPEAL No(s) . 3900/2016 (IV-A)
CIVIL APPEAL No(s) . 20961/2017 (III-A)
CIVIL APPEAL No(s) . 1617/2018 (III-A)
CIVIL APPEAL No(s) . 13764/2015 (III-A)
CIVIL APPEAL No(s) . 13765/2015 (III-A)
SLP(C) No(s) . 19431/2014 (IV-A)
CIVIL APPEAL No(s) . 13442/2015 (III)
CIVIL APPEAL No(s) . 2108/2016 (XII-A)
CIVIL APPEAL No(s) . 2109/2016 (XII-A)
CIVIL APPEAL No(s) . 2110/2016 (XII-A)
CIVIL APPEAL No(s) . 3475/2016 (XII-A)
CIVIL APPEAL No(s) . 4229/2016 (XII-A)
CIVIL APPEAL No(s) . 3251/2016 (XII-A)
CIVIL APPEAL No(s) . 6071/2016 (XII-A)
CIVIL APPEAL No(s) . 9056/2016 (XII-A)
CIVIL APPEAL No(s) . 2630/2017 (III-A)
CIVIL APPEAL No(s) . 3370/2017 (III-A)
CIVIL APPEAL No(s) . 10605/2014 (III)
CIVIL APPEAL No(s) . 10604/2014 (III)
CIVIL APPEAL No(s) . 10606/2014 (III)
SLP(C) No(s) . 9866/2015 (IV-A)
SLP(C) No(s) . 22951/2015 (IV-A)
SLP(C) No(s) . 12914/2015 (IV-A)
SLP(C) No(s) . 10781/2015 (IV-A)
SLP(C) No(s) . 12915/2015 (IV-A)
SLP(C) No(s) . 14444/2015 (IV-A)
SLP(C) No(s) . 22379/2015 (IV-A)
SLP(C) No(s) . 24218/2015 (IV-A)
SLP(C) No(s) . 25344/2015 (IV-A)
SLP(C) No(s) . 736/2016 (IV-A)
SLP(C) . . .CC No(s) . 12561/2016 (IV-A)
CIVIL APPEAL No(s) . 4304/2018 (III)
CIVIL APPEAL No(s) . 4305/2018 (III)

Diary No. 6150/2018 (IX)
 SLP(C) No. 13844/2018 (IX)
 Civil Appeal No(s). 10474/2014 (III)
 C.A. No. 2538/2016 (III)
 C.A. No. 9321/2016 (III)
 C.A. No. 8294/2016 (III)
 C.A. No. 11345/2016 (III)
 C.A. No. 3292/2017 (III)
 C.A. No. 3818/2017 (IV-A)
 SLP(C) No. 023300 / 2017 (IX)
 (IA No.49756/2017-CONDONATION OF DELAY IN FILING)
 SLP(C) No. 17512/2017 (IX)
 C.A. No. 9491/2017 (III)
 C.A. No. 10420/2017 (III)
 C.A. No. 18739/2017 (IV-A)
 C.A. No. 20914/2017 (III)
 Civil Appeal No(s). 9162/2015 (III)
 C.A. No. 9161/2015 (III)
 C.A. No. 9163/2015 (III)
 SLP(C) No. 17010/2017 (IX)
 (FOR ADMISSION and I.R. and IA No.51265/2017-EXEMPTION FROM FILING
 C/C OF THE IMPUGNED JUDGMENT)
 SLP(C) No. 21127/2017 (IX)
 (FOR ADMISSION and I.R. and IA No.58410/2017-CONDONATION OF DELAY
 IN FILING and IA No.58411/2017-EXEMPTION FROM FILING C/C OF THE
 IMPUGNED JUDGMENT)
 SLP(C) No. 23479/2017 (IX)
 (IA No.64058/2017-CONDONATION OF DELAY IN FILING and IA
 No.64064/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 C.A. No. 11208/2017 (III)
 C.A. No. 9953/2017 (III)
 C.A. No. 2595/2015 (III)
 SLP(C) 4711/2015 (IV-A)
 C.A. NO. 58/2017 (III)
 C.A. No. 61/2017 (III)
 C.A. No. 59/2017 (III)
 C.A. No. 63/2017 (III)
 C.A. No. 60/2017 (III)
 C.A. No. 65/2017 (III)
 C.A. No. 62/2017 (III)
 C.A. No. 64/2017 (III)
 C.A. No. 4647/2018 (III)
 SLP(C) No(s). 26752/2015 (III)
 SLP(C) No(s). 34929/2017 (III)
 C.A. No. 2451/2017 (III)
 C.A. No. 2452/2017 (III)
 SLP(C) No(s). 30284/2015 (XIV)
 SLP(C) No(s). 34987/2015 (XIV)
 SLP(C) No(s). 31311/2015 (XIV)
 SLP(C) No(s). 31295/2015 (XIV)
 SLP(C) No(s). 30283/2015 (XIV)
 SLP(C) No(s). 31297/2015 (XIV)
 SLP(C) No(s). 796/2016 (III)

SLP (C) No (s) . 31431/2016 (IX)
 SLP (C) No (s) . 23322/2016 (IX)
 SLP (C) No (s) . 31428/2016 (IX)
 SLP (C) No (s) . 27256/2016 (IX)
 SLP (C) No (s) . 33736/2016 (XIV)
 SLP (C) No (s) . 34142/2016 (III)
 SLP (C) No (s) . 34890/2016 (IV-B)
 SLP (C) No (s) . 197/2017 (IX)
 SLP (C) No (s) . 3138/2017 (III)
 SLP (C) No (s) . 3136/2017 (III)
 SLP (C) No (s) . 6896/2017 (XIV)
 SLP (C) No (s) . 5149/2017 (XIV)
 SLP (C) No (s) . 5190/2017 (IV-B)
 SLP (C) No (s) . 5189/2017 (IV-B)
 SLP (C) No (s) . 14465/2017 (IV-B)
 SLP (C) ...CC No (s) . 8612/2017 (XIV)
 SLP (C) ...CC No (s) . 8215/2017 (XIV)
 SLP (C) No (s) . 19322/2017 (XIV)
 SLP (C) ..CC No (s) . 8924/2017 (XIV)
 SLP (C) No (s) . 14604/2017 (IV-B)
 SLP (C) No (s) . 15229/2017 (IV-B)
 SLP (C) No (s) . 15597/2017 (IV-B)
 SLP (C) No (s) . 17646/2017 (IV-B)
 SLP (C) No (s) . 27280/2017 (IV-B)
 SLP (C) No (s) . 19841/2017 (IV-B)
 SLP (C) No (s) . 720/2018 (XIV)
 SLP (C) No (s) . 27498/2017 (XIV)
 SLP (C) No (s) . 29991/2017 (IV-B)
 SLP (C) No (s) . 30215/2017 (XIV)
 CIVIL APPEAL No (s) . 18595/2017 (XVII)
 CIVIL APPEAL No (s) . 18474/2017 (IV)
 SLP (C) No (s) . 722/2018 (IV-B)
 SLP (C) No (s) . 31873/2017 (IV-B)
 SLP (C) No (s) . 32081/2017 (XIV)
 SLP (C) No (s) . 31720/2017 (IV-B)
 SLP (C) No (s) . 31718/2017 (IV-B)
 SLP (C) No (s) . 32236/2017 (XIV)
 CIVIL APPEAL No (s) . 19861/2017 (IV)
 SLP (C) No (s) . 33218/2017 (IV-B)
 SLP (C) No (s) . 729/2018 (IV-B)
 Diary No. 40816/2017 (IV-B)
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 SLP (C) No (s) . 12200/2018 (XIV)
 SLP (C) No (s) . 2486/2018 (XIV)
 SLP (C) No (s) . 4186/2018 (XIV)
 SLP (C) No (s) . 4191/2018 (XIV)
 SLP (C) No (s) . 12202/2018 (XIV)
 SLP (C) No (s) . 12204/2018 (XIV)
 Diary No. 4363/2018 (XIV)
 Diary No. 6113/2018 (IV-B)
 Diary No. 8704/2018 (IV-B)
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 SLP (C) No (s) . 16889/2018 (XIV)

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 C.A. No. 2543/2018 (III)
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 SLP(C) No. 35669-35671/2015 (IV-A)
 SLP(C) No. 35004-35005/2015 (IV-A)
 SLP(C) No. 35314-35315/2015 (IV-A)
 SLP(C) No. 489-491/2016 (IV-A)
 SLP(C) No. 1253-1254/2018 (XI)
 (FOR ADMISSION and I.R. and IA No.138944/2017-CONDONATION OF DELAY
 IN FILING and IA No.138946/2017-EXEMPTION FROM FILING O.T.)
 C.A. No. 65/2016 (III)
 C.A. No. 4452/2016 (III)
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 C.A. No. 3187/2015 (IV-A)
 C.A. No. 3222/2015 (IV-A)
 C.A. No. 5103/2015 (IV-A)
 C.A. No. 8295/2015 (III)
 C.A. No. 8297/2015 (III)
 C.A. No. 8296/2015 (III)
 C.A. No. 1404/2016 (IV-A)
 C.A. No. 1407/2016 (IV-A)
 C.A. No. 4433/2016 (IV-A)
 C.A. No. 3286/2016 (IV-A)
 C.A. No. 3176/2016 (IV-A)
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 C.A. No. 4445/2016 (IV-A)
 C.A. No. 12279/2016 (IV-A)
 C.A. No. 5420/2016 (IV-A)
 C.A. No. 8035/2016 (III)
 C.A. No. 11288/2016 (XI-A)
 C.A. No. 11986/2016 (III)
 C.A. No. 1253/2017 (IV-A)
 C.A. No. 1252/2017 (IV-A)
 C.A. No. 18433/2017 (XV)
 C.A. No. 11189/2017 (XV)
 (IA No.76749/2017-CONDONATION OF DELAY IN FILING)
 C.A. No. 12852/2017 (XV)
 (FOR ADMISSION and I.R. and IA No.83593/2017-CONDONATION OF DELAY
 IN FILING)
 SLP(C) No. 26520/2017 (XV)
 (IA No.89055/2017-CONDONATION OF DELAY IN FILING)
 SLP(C) No. 26524/2017 (XV)
 (FOR CONDONATION OF DELAY IN FILING ON IA 94125/2017)
 C.A. No. 21553/2017 (XV)
 SLP(C) No. 30831/2017 (XV)
 (IA No.110781/2017-CONDONATION OF DELAY IN FILING)
 C.A. No. 18432/2017 (XV)
 (FOR ADMISSION and I.R. and IA No.107830/2017-CONDONATION OF DELAY
 IN FILING)
 SLP(C) No. 9944/2015 (IV-A)
 SLP(C) No. 9945/2015 (IV-A)

SLP(C) No. 9947/2015 (IV-A)
 SLP(C) No. 9946/2015 (IV-A)
 SLP(C) No. 13361/2015 (IV-A)
 SLP(C) No. 13360/2015 (IV-A)
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 C.A. No. 3287/2017 (III)
 C.A. No. 3290/2017 (III)
 C.A. No. 3289/2017 (III)
 C.A. No. 3291/2017 (III)
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 C.A. No. 11278/2016 (III)
 C.A. No. 11280/2016 (III)
 C.A. No. 11279/2016 (III)
 C.A. No. 11342/2016 (III)
 C.A. No. 9496/2017 (III)
 C.A. No. 9513/2017 (III)
 C.A. No. 10480/2017 (III)
 C.A. No. 10481/2017 (III)
 (IA No.66415/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 C.A. No. 10479/2017 (III)
 (IA No.60246/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 C.A. No. 17015/2017 (III)
 (IA No.100322/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 C.A. No. 16158/2017 (III)
 C.A. No. 21767/2017 (III)
 (IA No.125672/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 SLP(C) No. 11002/2018 (IX)
 (Only SLP (C) No. 11002/2018 to be listed before the Registrar
 Court on 18.07.2018)
 Diary No(s). 11594/2018 (IX)
 (IA No.55404/2018-CONDONATION OF DELAY IN FILING and IA
 No.55405/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 C.A. No. 3619/2016 (III)
 C.A. No. 5436/2016 (IV)
 C.A. No. 6374/2016 (XVI)
 C.A.No(s). 6931/2017 (III)
 C.A. No. 5524/2017 (III)
 C.A. No. 6058/2017 (III)
 C.A. No. 8418/2016 (IV-A)
 C.A. No. 9120/2017 (IV-A)
 C.A. No. 13772/2015 (XVI)
 C.A. No. 9781-9782/2017 (XVI)
 C.A. No. 9920/2016.
 SLP(C) No. 18569/2018 (III)
 SLP(C) No. 22955/2014 (Iva)
 (FOR ADMISSION and I.R. and IA No.76268/2018-CONDONATION OF DELAY IN
 FILING)

SLP(C) No. 18570/2018 (III)
 (FOR ADMISSION and I.R. and IA No.77479/2018-CONDONATION OF DELAY)
 SLP(C) No. 3533/2017 (III)
 SLP(C) No. 8371/2017
 SLP(C) No. 20239/2017 (III)
 SLP(C) No. 546/2018 (III)
 SLP(C) No. 5147/2017 (III)
 SLP(C) No. 28256/2017 (III)
 SLP(C) No. 21941/2017 (IX)
 C.A. No. 4834/2017 (III)
 C.A. No. 4836/2017 (III)
 SLP(C) No. 32885/2017 (III)
 SLP(C) No. 552/2018 (III)
 SLP(C) No. 551/2018 (III)
 SLP(C) No. 570/2018 (III)
 SLP(C) No(s).21800/2017 (III)
 CIVIL APPEAL No(s). 21808/2017 (III)
 SLP(C) No(s). 33532/2017 (III)
 CIVIL APPEAL No(s). 437/2018 (III)
 CIVIL APPEAL No(s). 4656/2018 (III)
 CIVIL APPEAL No(s). 4657/2018 (III)
 CIVIL APPEAL No(s). 4658/2018 (III)
 SLP(C) No(s). 4659/2018 (III)
 SLP(C) No(s). 2874/2018 (III)
 SLP(C) No(s). 860/2018 (III)
 SLP(C) No(s). 1102/2018 (III)
 SLP(C) No(s). 1321/2018 (III)
 SLP(C) No(s). 4830/2018 (III)
 CIVIL APPEAL No(s). 5605/2018 (III)
 SLP(C) No(s). 6403/2017 (III)
 CIVIL APPEAL No(s). 3664/2017 (III-A)
 SLP(C) No(s). 13740/2017 (III)
 SLP(C) No(s). 13741/2017 (III)
 SLP(C) No(s). 15260/2017 (III)
 SLP(C) No(s). 10833/2018 (III)
 SLP(C) No(s). 10834/2018 (III)
 SLP(C) No(s). 13119/2018 (III)
 SLP(C) No(s). 13118/2018 (III)
 SLP(C) No(s). 5927/2018 (III)
 SLP(C) No(s). 9597/2018 (III)
 SLP(C) No(s). 10082/2018 (III)
 SLP(C) No(s). 10997/2018 (III)

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UPON hearing the counsel the Court made the following

O R D E R

The Registry has listed these matters on the ground that the tax effect is less than Rs. 1 Crore and, therefore, as per the Circular of the CBDT, these are not pressed by the Income tax Department and are to be dismissed on the ground of low tax effect.

In response, the Income Tax Department has handed over the statement which is in three Annexures. Annexure-A gives the list of those cases where the tax effect is above Rs. 1 Crore. Annexure-C mentions certain cases wherein tax effect is less than Rs. 1 Crore, but as per the Department these are not covered by the Notification and come under the exception clause of the said Notification.

The Registry shall put on the website of the Supreme Court the list of cases mentioned in Annexure-A and Annexure-C, as supplied by learned ASG, so that the counsel for the assesses are able to verify the same.

List the matters mentioned in Annexure-A and Annexure-C on 25.09.2018.

The following special leave petitions/appeals mentioned in Annexure-B are de-tagged as they are filed by the assessees.

CIVIL APPEAL No(s). 4935/2012 (XI-A)
 CIVIL APPEAL No(s). 4934/2012 (XI-A)
 CIVIL APPEAL No(s). 4936/2012 (XI-A)
 CIVIL APPEAL No(s). 4933/2012 (XI-A)
 CIVIL APPEAL No(s). 5568/2012 (XI-A)
 CIVIL APPEAL No(s). 5321-5322/2012 (XI-A)
 CIVIL APPEAL No(s). 2743-2746/2013 (XI-A)
 CIVIL APPEAL No(s). 5460-5461/2013 (III-A)
 CIVIL APPEAL No(s). 7101-7102/2017 (XI-A)
 SLP(C) No(s). 22875-22881/2017 (XI)
 CIVIL APPEAL No(s). 8906/2012 (III)
 CIVIL APPEAL No(s). 8907/2012 (III)
 CIVIL APPEAL No(s). 2072-2073/2012 (IV-A)
 RP(C) No. 2643/2014 in SLP(C) No. 7921/2014 (IV-A)
 SLP(C) No(s). 21848/2012 (IV-A)
 SLP(C) No(s). 19431/2014 (IV-A)
 SLP(C) No. 34997-35001/2015 (IV-A)
 SLP(C) No. 35669-35671/2015 (IV-A)
 SLP(C) No. 35004-35005/2015 (IV-A)
 SLP(C) No. 35314-35315/2015 (IV-A)
 SLP(C) No. 489-491/2016 (IV-A)
 SLP(C) No. 1253-1254/2018 (XI)
 C.A. No. 9920/2016

C.A. No. 9781-9782/2017.

The above mentioned special leave petitions/appeals shall be listed in usual course.

CIVIL APPEAL NO(S).2916/2012, CIVIL APPEAL NO. 6173/2016, SLP(C) NO. 21852/2012, S.L.P.(C)...CC NO. 1764/2017, CIVIL APPEAL NO(S). 4173/2012, CIVIL APPEAL NO(S). 4177/2012, CIVIL APPEAL NO(S). 6190/2013, SLP(C) NO(S). 9870/2014, CIVIL APPEAL NO(S). 8922/2013, CIVIL APPEAL NO(S). 8532/2013, SLP(C) NO(S). 9144/2015, SLP(C) NO(S). 17384/2015, SLP(C) NO(S). 17379/2015, SLP(C) NO(S). 17382/2015, SLP(C) NO(S). 17385/2015, CIVIL APPEAL NO(S). 2406-2407/2016, SLP(C) NO(S). 10915/2018, SLP(C) NO.5223/2013, CIVIL APPEAL NO.4529/2014, CIVIL APPEAL NO.3900/2016, CIVIL APPEAL NO.20961/2017, CIVIL APPEAL NO.1617/2018, CIVIL APPEAL NO.2109/2016, CIVIL APPEAL NO.3475/2016, CIVIL APPEAL NO.4229/2016, CIVIL APPEAL NO.6071/2016, CIVIL APPEAL NO.2630/2017, CIVIL APPEAL NO.3370/2017, CIVIL APPEAL NO.3186/2015,CIVIL APPEAL NO.5103/2015, CIVIL APPEAL NO.1404/2016, CIVIL APPEAL NO.1407/2016, CIVIL APPEAL NO.3286/2016, CIVIL APPEAL NO.3176/2016, CIVIL APPEAL NO.4750/2016, CIVIL APPEAL NO.4445/2016, CIVIL APPEAL NO.5420/2016, CIVIL APPEAL NO.8035/2016, CIVIL APPEAL NO.1253/2017, CIVIL APPEAL NO.1252/2017, CIVIL APPEAL NO.12852/2017, SLP (C) NO. 26520/2017, SLP (C) NO. 26524/2017, SLP (C) NO. 26746/2012, CIVIL APPEAL NO.8520/2014, CIVIL APPEAL NO.6361/2014, CIVIL APPEAL NO.7335/2013, CIVIL APPEAL NO.7336/2013, CIVIL APPEAL NO.7342/2013, CIVIL APPEAL NO.1608/2009, CIVIL APPEAL NO.7217/2010, CIVIL APPEAL NO.7216/2011, CIVIL APPEAL NO.5384/2015, SLP (C) CC...NO. 4159/2017, SLP (C) NO. 9638/2018, CIVIL APPEAL NO.3888/2010, CIVIL APPEAL NO.1954/2011, CIVIL APPEAL NO.2532/2011, CIVIL APPEAL NO.14096/2015, CIVIL APPEAL NO.10442/2017, SLP (C) NO.20728/2017, CIVIL APPEAL NO.10438/2017, CIVIL APPEAL NO.10209/2010, CIVIL APPEAL NO.10481/2010, CIVIL APPEAL NO.8529/2014, CIVIL APPEAL NO.8530/2014, CIVIL APPEAL NO.8012/2014, SLP (C) NO. 28609/2014, SLP (C) NO.29659/2014, SLP (C) NO.29229/2014, SLP (C) NO.33661/2014, SLP (C) NO.12560/2015, CIVIL APPEAL NO. 3268/2015, SLP (C) NO. 12447/2017, SLP (C) NO. 13167/2018, CIVIL APPEAL NO.242/2012, CIVIL APPEAL NO. 72/2014, CIVIL APPEAL NO. 3697/2012,CIVIL APPEAL NOS. 2590-2593/2012,CIVIL APPEAL NO. 7255/2011,CIVIL APPEAL NO. 4956/2013,CIVIL APPEAL NO. 4958/2013,CIVIL APPEAL NO. 4963/2013, CIVIL APPEAL NO.7212/2012, CIVIL APPEAL NO. 1296/2015, CIVIL APPEAL NO. 5232/2015,CIVIL APPEAL NO.8411/2016, CIVIL APPEAL NO. 1549/2017,CIVIL APPEAL NO.2571/2017, SLP (C) NO. 13360/2015, SLP (C)NO. 13741/2017,CIVIL APPEAL NO. 59/2017,CIVIL APPEAL NO. 6402/2015,CIVIL APPEAL NO. 3619/2016,CIVIL APPEAL NO. 7246/2015,CIVIL APPEAL NO. 166/2018,CIVIL APPEAL NO. 3904/1026, SLP (C) NO. 5927/2018, SLP (C)NO.4830/2018,CIVIL APPEAL NO. 3818/2017, SLP (C) NO.9866/2015,CIVIL APPEAL NO. 8040/2016,CIVIL APPEAL NO.7116/2013, SLP (C) NO. 34929/2017,CIVIL APPEAL NO. 2003/2014, SLP (C) NO. 9944/2015, CIVIL APPEAL NO. 11304/2013, SLP (C) NO. 13740/2017,CIVIL APPEAL NO.7920/2013, SLP (C) NO. 2874/2018,SLP (C) NO. 10833/2018,CIVIL APPEAL NO.

8037/2016,CIVIL APPEAL NO.62/2017, SLP (C) NO.17512/2017,CIVIL APPEAL NO. 5488/2015,CIVIL APPEAL NO.3289/2017,CIVIL APPEAL NO.6332/2012,CIVIL APPEAL NO.4016/2014, SLP (C) NO.18569/2018,CIVIL APPEAL NO. 58/2017,CIVIL APPEAL NO. 4658/2018, SLP(C) D. NO. 11594/2018, CIVIL APPEAL NO.3664/2017,CIVIL APPEAL NO. 5110/2015,CIVIL APPEAL NO. 64/2017,CIVIL APPEAL NO. 3292/2017, SLP (C) NO. 1321/2018,CIVIL APPEAL NO. 5100/2015,CIVIL APPEAL NO. 4452/2016,CIVIL APPEAL NO. 65/2017,CIVIL APPEAL NO. 5218/2015,CIVIL APPEAL NO. 9163/2015,CIVIL APPEAL NO. 13442/2015,CIVIL APPEAL NO. 2595/2015, SLP (C) NO.1102/2018, SLP (C) NO.33532/2017, SLP (C) NO.21841/2012, SLP (C) NO.13361/2015,CIVIL APPEAL NO. 5605/2018,CIVIL APPEAL NO. 1010/2014, SLP (C) NO. /2017,CIVIL APPEAL NO. 13764/2015,CIVIL APPEAL NO. 6058/2017,CIVIL APPEAL NO. 6405/2015, CIVIL APPEAL NO. 5436/2016, SLP (C) NO. 3533/2017,CIVIL APPEAL NOS.5974-5977/2012,CIVIL APPEAL NO. 4836/2017, SLP (C) NO. 552/2018, SLP (C) NO. 5147/2017,CIVIL APPEAL NO. 1009/2014,CIVIL APPEAL NO. 11305/2013, SLP (C) NO. 10997/2018,CIVIL APPEAL NO.10905/2014,CIVIL APPEAL NO. 6578/2015,CIVIL APPEAL NO.9514/2017, SLP (C) NO.20239/2017, SLP (C) NO.570/2018,CIVIL APPEAL NO. 21800/2017, SLP (C) NO. 4711/2015,CIVIL APPEAL NO. 18774/2017, SLP (C) NO.17543/2015,CIVIL APPEAL NO. 6406/2015,CIVIL APPEAL NO. 18739/2017,CIVIL APPEAL NO.2451/2017,CIVIL APPEAL NO. 21808/2017,CIVIL APPEAL NO. 2452/2017, SLP(C) D. NO.22813/2017, SLP (C) NO. 551/2018, SLP (C) 546/2018,CIVIL APPEAL NO. 13679/2015,CIVIL APPEAL NO. 4647/2018,CIVIL APPEAL NO. 4932/2012,CIVIL APPEAL NO. 10903/2014,CIVIL APPEAL NO. 8294/2016,CIVIL APPEAL NO. 14558/2015, SLP (C) NO.22951/2015, SLP (C) NO. 16826/2016,CIVIL APPEAL NO. 13765/2015, SLP (C) NO. 6403/2017,CIVIL APPEAL NO. 2538/2016, SLP(C) D. NO. 15597/2017, SLP (C) NO. 31718/2017,CIVIL APPEAL NO. 2542/2018,CIVIL APPEAL NO. 2543/2018, SLP (C) NO. 9597/2018,CIVIL APPEAL NO. 11342/2016,CIVIL APPEAL NO.6516/2015,CIVIL APPEAL NO.5487/2015, CIVIL APPEAL NO. 8036/2016,CIVIL APPEAL NO. 929/2016, SLP(C) D. NO. 14604/2017, SLP (C) NO. 9945/2015, SLP (C) NO. 736/2016,CIVIL APPEAL NO. 8043/2016, SLP (C) NO. 15260/2017,CIVIL APPEAL NO.8418/2016,CIVIL APPEAL NO. 11306/2013,CIVIL APPEAL NO. 10474/2014,CIVIL APPEAL NO. 6699/2014, SLP (C) NO. 22379/2015, SLP (C) NO. 28256/2017.

Delay condoned.

Leave granted.

The appeals are dismissed in terms of the signed order.

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

(ASHWANI THAKUR)
COURT MASTER (SH)

(SAROJ KUMARI GAUR)
COURT MASTER

(Corrected signed order is placed on the file)

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S).2916/2012

COMMISSIONER OF INCOME TAX II

APPELLANT(S)

VERSUS

M/S. C.C. CHOKSHI & CO.

RESPONDENT(S)

WITH

CIVIL APPEAL NO. 6173/2016, CIVIL APPEAL NO.9585/2018 @ SLP(C) NO. 21852/2012, CIVIL APPEAL NO.9724/2018 @ SLP(C) NO. 25689/2018 @ S.L.P.(C)...CC NO. 1764/2017, CIVIL APPEAL NO(S). 4173/2012, CIVIL APPEAL NO(S). 4177/2012, CIVIL APPEAL NO(S). 6190/2013, CIVIL APPEAL NO.9639/2018 @ SLP(C) NO(S). 9870/2014, CIVIL APPEAL NO(S). 8922/2013, CIVIL APPEAL NO(S). 8532/2013, CIVIL APPEAL NO.9669/2018 @ SLP(C) NO(S). 9144/2015, CIVIL APPEAL NO.9671/2018 @ SLP(C) NO(S). 17384/2015, CIVIL APPEAL NO.9674/2018 @ SLP(C) NO(S). 17379/2015, CIVIL APPEAL NO.9676/2018 @ SLP(C) NO(S). 17382/2015, CIVIL APPEAL NO.9677/2018 @ SLP(C) NO(S). 17385/2015, CIVIL APPEAL NO(S). 2406-2407/2016, CIVIL APPEAL NO.9640/2018 @ SLP(C) NO(S). 10915/2018, CIVIL APPEAL NO.9679/2018 @ SLP(C) NO.5223/2013, CIVIL APPEAL NO.4529/2014, CIVIL APPEAL NO.3900/2016, CIVIL APPEAL NO.20961/2017, CIVIL APPEAL NO.1617/2018, CIVIL APPEAL NO.2109/2016, CIVIL APPEAL NO.3475/2016, CIVIL APPEAL NO.4229/2016, CIVIL APPEAL NO.6071/2016, CIVIL APPEAL NO.2630/2017, CIVIL APPEAL NO.3370/2017, CIVIL APPEAL NO.3186/2015, CIVIL APPEAL NO.5103/2015, CIVIL APPEAL NO.1404/2016, CIVIL APPEAL NO.1407/2016, CIVIL APPEAL NO.3286/2016, CIVIL APPEAL NO.3176/2016, CIVIL APPEAL NO.4750/2016, CIVIL APPEAL NO.4445/2016, CIVIL APPEAL NO.5420/2016, CIVIL APPEAL NO.8035/2016, CIVIL APPEAL NO.1253/2017, CIVIL APPEAL NO.1252/2017, CIVIL APPEAL NO.12852/2017, CIVIL APPEAL NO.9721/2018 @ SLP (C) NO. 26520/2017, CIVIL APPEAL NO.9722/2018 @ SLP (C) NO. 26524/2017, CIVIL APPEAL NO.9682/2018 @ SLP (C) NO. 26746/2012, CIVIL APPEAL NO.8520/2014, CIVIL APPEAL NO.6361/2014, CIVIL APPEAL NO.7335/2013, CIVIL APPEAL NO.7336/2013, CIVIL APPEAL NO.7342/2013, CIVIL APPEAL NO.1608/2009, CIVIL APPEAL NO.7217/2010, CIVIL APPEAL NO.7216/2011, CIVIL APPEAL NO.5384/2015, CIVIL APPEAL NO.9822/2018 @ SLP (C) NO. 25849/2018 @ SLP (C) CC NO. 4159/2017, CIVIL APPEAL NO.9762/2018 @ SLP (C) NO. 9638/2018, CIVIL APPEAL NO.3888/2010, CIVIL APPEAL NO.1954/2011, CIVIL APPEAL NO.2532/2011, CIVIL APPEAL NO.14096/2015, CIVIL APPEAL

NO.10442/2017, CIVIL APPEAL NO.9595/2018 @ SLP (C)
 NO.20728/2017, CIVIL APPEAL NO.10438/2017, CIVIL APPEAL
 NO.10209/2010, CIVIL APPEAL NO.10481/2010, CIVIL APPEAL
 NO.8529/2014, CIVIL APPEAL NO.8530/2014, CIVIL APPEAL
 NO.8012/2014, CIVIL APPEAL NO.9603/2018 @ SLP (C) NO.
 28609/2014, C.A. NO.9607/2018 @ SLP (C) NO.29659/2014,
 CIVIL APPEAL NO.9608/2018 @ SLP (C) NO.29229/2014, CIVIL
 APPEAL NO.9611/2018 @ SLP (C) NO.33661/2014, CIVIL APPEAL
 NO.9615/2018 @ SLP (C) NO.12560/2015, CIVIL APPEAL NO.
 3268/2015, CIVIL APPEAL NO.9627/2018 @ SLP (C) NO.
 12447/2017, CIVIL APPEAL NO.9648/2018 @ SLP (C) NO.
 13167/2018, CIVIL APPEAL NO.242/2012, CIVIL APPEAL NO.
 72/2014, CIVIL APPEAL NO. 3697/2012,CIVIL APPEAL NOS.
 2590-2593/2012,CIVIL APPEAL NO. 7255/2011,CIVIL APPEAL
 NO. 4956/2013,CIVIL APPEAL NO. 4958/2013,CIVIL APPEAL NO.
 4963/2013, CIVIL APPEAL NO.7212/2012, CIVIL APPEAL NO.
 1296/2015, CIVIL APPEAL NO. 5232/2015,CIVIL APPEAL
 NO.8411/2016, CIVIL APPEAL NO. 1549/2017,CIVIL APPEAL
 NO.2571/2017,CIVIL APPEAL NO.9683/2018 @ SLP (C) NO.
 13360/2015,CIVIL APPEAL NO.9631/2018 @ SLP (C)NO.
 13741/2017,CIVIL APPEAL NO. 59/2017,CIVIL APPEAL NO.
 6402/2015,CIVIL APPEAL NO. 3619/2016,CIVIL APPEAL NO.
 7246/2015,CIVIL APPEAL NO. 166/2018,CIVIL APPEAL NO.
 3904/2016,CIVIL APPEAL NO.9765/2018 @ SLP (C) NO.
 5927/2018,CIVIL APPEAL NO.9766/2018 @ SLP
 (C)NO.4830/2018,CIVIL APPEAL NO. 3818/2017, CIVIL APPEAL
 NO.9685/2018 @ SLP (C) NO.9866/2015,CIVIL APPEAL NO.
 8040/2016,CIVIL APPEAL NO.7116/2013,CIVIL APPEAL
 NO.9689/2018 @ SLP (C) NO. 34929/2017,CIVIL APPEAL NO.
 2003/2014,CIVIL APPEAL NO.9686/2018 @ SLP (C) NO.
 9944/2015, CIVIL APPEAL NO. 11304/2013,CIVIL APPEAL
 NO.9693/2018 @ SLP (C) NO. 13740/2017,CIVIL APPEAL
 NO.7920/2013,CIVIL APPEAL NO.9649/2018 @ SLP (C) NO.
 2874/2018,CIVIL APPEAL NO.9641/2018 @ SLP (C) NO.
 10833/2018,CIVIL APPEAL NO. 8037/2016,CIVIL APPEAL
 NO.62/2017,C.A. NO.9719/2018 @ SLP (C)
 NO.17512/2017,CIVIL APPEAL NO. 5488/2015,CIVIL APPEAL
 NO.3289/2017,CIVIL APPEAL NO.6332/2012,CIVIL APPEAL
 NO.4016/2014,CIVIL APPEAL NO.9642/2018 @ SLP (C)
 NO.18569/2018,CIVIL APPEAL NO. 58/2017,CIVIL APPEAL NO.
 4658/2018,CIVIL APPEAL NO.9811/2018 @ SLP(C)NO.25812/2018
 @ SLP(C) SLP(C) D. NO. 11594/2018, CIVIL APPEAL
 NO.3664/2017,CIVIL APPEAL NO. 5110/2015,CIVIL APPEAL NO.
 64/2017,CIVIL APPEAL NO. 3292/2017,C.A. NO.9737/2018 @
 SLP (C) NO. 1321/2018,CIVIL APPEAL NO. 5100/2015,CIVIL
 APPEAL NO. 4452/2016,CIVIL APPEAL NO. 65/2017,CIVIL
 APPEAL NO. 5218/2015,CIVIL APPEAL NO. 9163/2015,CIVIL
 APPEAL NO. 13442/2015,CIVIL APPEAL NO. 2595/2015, CIVIL
 APPEAL NO.9738/2018 @ SLP (C) NO.1102/2018,CIVIL APPEAL
 NO.9696/2018 @ SLP (C) NO.33532/2017, C.A. NO.9718/2018 @
 SLP (C) NO.21841/2012,C.A. NO.9687/2018 @ SLP (C)
 NO.13361/2015,CIVIL APPEAL NO. 5605/2018,CIVIL APPEAL NO.
 1010/2014,CIVIL APPEAL NO.9702/2018 @ SLP (C) NO.

5147/2017,CIVIL APPEAL NO. 13764/2015,CIVIL APPEAL NO. 6058/2017,CIVIL APPEAL NO. 6405/2015, CIVIL APPEAL NO. 5436/2016,CIVIL APPEAL NO.9705/2018 @ SLP (C) NO. 3533/2017,CIVIL APPEAL NOS.5974-5977/2012,CIVIL APPEAL NO. 4836/2017,CIVIL APPEAL NO.9650/2018 @ SLP (C) NO. 552/2018,CIVIL APPEAL NO._____@ SLP (C) NO. 28256/2017,CIVIL APPEAL NO. 1009/2014,CIVIL APPEAL NO. 11305/2013,CIVIL APPEAL NO.9643/2018 @ SLP (C) NO. 10997/2018,CIVIL APPEAL NO.10905/2014,CIVIL APPEAL NO. 6578/2015,CIVIL APPEAL NO.9514/2017,C.A. NO.9706/2018 @ SLP (C) NO.20239/2017,CIVIL APPEAL NO.9654/2018 @ SLP (C) NO.570/2018,CIVIL APPEAL NO. 21800/2017,C.A. NO.9688/2018 @ SLP (C) NO. 4711/2015,CIVIL APPEAL NO. 18774/2017,CIVIL APPEAL NO.9658/2018 @ SLP (C) NO.17543/2015,CIVIL APPEAL NO. 6406/2015,CIVIL APPEAL NO. 18739/2017,CIVIL APPEAL NO.2451/2017,CIVIL APPEAL NO. 21808/2017,CIVIL APPEAL NO. 2452/2017,CIVIL APPEAL NO.9723/2018 @ SLP(C)NO.25688/2018 @ SLP(C) D. NO.22813/2017 , C.A. NO.9665/2018 @ SLP (C) NO. 551/2018,CIVIL APPEAL NO.9667/2018 @ SLP (C) 546/2018,CIVIL APPEAL NO. 13679/2015,CIVIL APPEAL NO. 4647/2018,CIVIL APPEAL NO. 4932/2012,CIVIL APPEAL NO. 10903/2014,CIVIL APPEAL NO. 8294/2016,CIVIL APPEAL NO. 14558/2015,CIVIL APPEAL NO.9690/2018 @ SLP (C) NO.22951/2015,C.A. NO.9767/2018 @ SLP (C) NO. 16826/2016,CIVIL APPEAL NO. 13765/2015,C.A. NO.9707/2018 @ SLP (C) NO. 6403/2017,CIVIL APPEAL NO. 2538/2016, CIVIL APPEAL NO.9821/2018 @ SLP(C)NO.25845/2018 @ SLP(C) D. NO. 15597/2017, CIVIL APPEAL NO.9708/2018 @ SLP (C) NO. 31718/2017,CIVIL APPEAL NO. 2542/2018,CIVIL APPEAL NO. 2543/2018,C.A. NO.9678/2018 @ SLP (C) NO. 9597/2018,CIVIL APPEAL NO. 11342/2016,CIVIL APPEAL NO.6516/2015,CIVIL APPEAL NO.5487/2015, CIVIL APPEAL NO. 8036/2016,CIVIL APPEAL NO. 929/2016, CIVIL APPEAL NO._____/2018 @ SLP(C)NO._____/2018 @ SLP(C) D. NO. 14604/2017,CIVIL APPEAL NO.9691/2018 @ SLP (C) NO. 9945/2015,C.A. NO.9736/2018 @ SLP (C) NO. 736/2016,CIVIL APPEAL NO. 8043/2016,C.A. NO.9937/2018 @ SLP (C) NO. 15260/2017,CIVIL APPEAL NO.8418/2016,CIVIL APPEAL NO. 11306/2013,CIVIL APPEAL NO. 10474/2014,CIVIL APPEAL NO. 6699/2014,CIVIL APPEAL NO.9692/2018 @ SLP (C) NO. 22379/2015.

O R D E R

Delay condoned.

Leave granted.

In these appeals the tax effect is less than Rs. 1 crore and are covered by the Circular of CBDT.

These appeals are, accordingly, dismissed. However, it will be open to the Income-Tax Department to seek review in any of these matters, if it is pointed out that the tax effect is more than Rs.1 Crore.

.....J.

[A.K. SIKRI]

.....J.

[ASHOK BHUSHAN]

NEW DELHI;
SEPTEMBER 05, 2018.

REVISED

ITEM NO.13-117,119-120 COURT NO.5 SECTION III,IV,IVA,IVB,IX,XI,XIA,XV

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). 7041/2011

COMMISSIONER OF INCOME TAX 11

Appellant(s)

VERSUS

M/S C.C.CHOKSHI AND CO.

Respondent(s)

WITH

S.L.P. (C)...CC No. 1764/2017 (IX)

C.A. No. 2916/2012 (IX)

SLP(C) No. 21852/2012 (IX)

C.A. No. 6173/2016 (III)

Date : 05-09-2018 These matters were called on for hearing today.

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

WITH

SLP(C) No. 26746/2012 (IV-A)

CIVIL APPEAL No(s). 4068/2013 (IV-A)

SLP(C) No(s). 5223/2013 (IV-A)

SLP(C) No(s). 18009/2013 (IV-A)

SLP(C) No(s). 18008/2013 (IV-A)

CIVIL APPEAL No(s). 102/2014 (IV-A)

CIVIL APPEAL No(s). 100/2014 (IV-A)

SLP(C) No(s). 978/2014 (IV-A)

CIVIL APPEAL No(s). 101/2014 (IV-A)

CIVIL APPEAL No(s). 8520/2014 (IV-A)

CIVIL APPEAL No(s). 6361/2014 (IV-A)

CIVIL APPEAL No(s). 3875/2010 (III)

CIVIL APPEAL No(s). 6939/2009 (III)

SLP(C) No(s). 28784/2017 (III)

CIVIL APPEAL No(s). 7335/2013 (III)

CIVIL APPEAL No(s). 7344/2013 (III)

CIVIL APPEAL No(s). 7343/2013 (III)

CIVIL APPEAL No(s). 7336/2013 (III)

CIVIL APPEAL No(s). 7342/2013 (III)

CIVIL APPEAL No(s). 1608/2009 (III)

CIVIL APPEAL No(s). 7339/2013 (III)

CIVIL APPEAL No(s). 7337/2013 (III)

CIVIL APPEAL No(s). 7217/2010 (III)

CIVIL APPEAL No(s). 7216/2011 (III)

CIVIL APPEAL No(s) . 4907/2012
CIVIL APPEAL No(s) . 8995/2018 (xv)
SLP(C) No(s) . 21840/2012 (III)
SLP(C) No(s) . 22965/2014 (III)
SLP(C) . .CC No(s) .12872/2014 (III)
SLP(C) No(s) . 20485/2015 (III)
SLP(C) No(s) . 23755/2018 (xv)
CIVIL APPEAL No(s) . 5384/2015 (III)
SLP(C) . .CC No. 4159/2017 (III)
SLP(C) No(s) . 18494/2017 (III)
SLP(C) No(s) . 26938/2017 (III)
SLP(C) No(s) . 9638/2018 (III)
SLP(C) No(s) . 11044/2018 (III)
SLP(C) No(s) . 16642/2018 (III)
CIVIL APPEAL No(s) . 9045/2017 (III)
CIVIL APPEAL No(s) . 3888/2010 (III)
CIVIL APPEAL No(s) . 3889/2010 (III)
CIVIL APPEAL No(s) . 1954/2011 (III)
CIVIL APPEAL No(s) . 1955/2011 (III)
CIVIL APPEAL No(s) . 1956/2011 (III)
CIVIL APPEAL No(s) . 9635/2011 (III)
CIVIL APPEAL No(s) . 2403/2011 (III)
CIVIL APPEAL No(s) . 2404/2011 (III)
CIVIL APPEAL No(s) . 2533/2011 (IX)
CIVIL APPEAL No(s) . 2532/2011 (IX)
CIVIL APPEAL No(s) . 14096/2015 (III)
CIVIL APPEAL No(s) . 10442/2017 (III)
SLP(C) No(s) . 20728/2017 (III)
CIVIL APPEAL No(s) . 10438/2017 (III)
CIVIL APPEAL No(s) . 11037/2017 (III)
CIVIL APPEAL No(s) . 10209/2010 (III)
CIVIL APPEAL No(s) . 7739-7752/2011 (III)
CIVIL APPEAL No(s) . 3033/2010 (III)
CIVIL APPEAL No(s) . 10481/2010 (IX)
CIVIL APPEAL No(s) . 8529/2014 (III)
CIVIL APPEAL No(s) . 8530/2014 (III)
CIVIL APPEAL No(s) . 8012/2014 (III)
CIVIL APPEAL No(s) . 609/2012 (IVA)
SLP(C) No(s) . 28609/2014 (III)
SLP(C) No(s) . 33058/2014 (III)
CIVIL APPEAL No(s) . 8532/2014 (III)
CIVIL APPEAL No(s) . 8531/2014 (III)
SLP(C) No(s) . 29659/2014 (III)
SLP(C) No(s) . 29229/2014 (III)
SLP(C) No(s) . 29232/2014 (III)
SLP(C) No(s) . 29233/2014 (III)
SLP(C) No(s) . 29230/2014 (III)
SLP(C) No(s) . 29660/2014 (III)
SLP(C) No(s) . 33661/2014 (III)
SLP(C) No(s) . 12560/2015 (III)
CIVIL APPEAL No(s) . 3268/2016 (III)
SLP(C) No(s) . 12447/2017 (III)
SLP(C) No(s) . 12448/2017 (III)

SLP(C) No(s). 13167/2018(III)
CIVIL APPEAL No(s). 239/2012 (III-A)
CIVIL APPEAL No(s). 240/2012 (III-A)
CIVIL APPEAL No(s). 243/2012 (III-A)
CIVIL APPEAL No(s). 241/2012 (III)
CIVIL APPEAL No(s). 242/2012 (III-A)
CIVIL APPEAL No(s). 5941/2012 (III)
CIVIL APPEAL No(s). 72/2014 (III)
CIVIL APPEAL No(s). 73/2014 (III)
CIVIL APPEAL No(s). 8488/2012 (XII)
CIVIL APPEAL No(s). 3697/2012 (III)
CIVIL APPEAL No(s). 3314/2015 (III)
CIVIL APPEAL No(s). 3768/2015 (III)
CIVIL APPEAL No(s). 4375/2015 (III)
SLP(C) No(s). 19434/2015 (III)
CIVIL APPEAL No(s). 5942-5943/2012 (IV)
CIVIL APPEAL No(s). 2590-2593/2012 (III)
CIVIL APPEAL No(s). 4181/2012 (III)
CIVIL APPEAL No(s). 7255/2011 (IV)
CIVIL APPEAL No(s). 4954/2013 (III)
CIVIL APPEAL No(s). 4962/2013 (III)
CIVIL APPEAL No(s). 4955/2013 (III)
CIVIL APPEAL No(s). 4956/2013 (III)
CIVIL APPEAL No(s). 4958/2013 (III)
CIVIL APPEAL No(s). 4963/2013 (III)
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CIVIL APPEAL No(s). 4964/2013 (III)
CIVIL APPEAL No(s). 4959/2013 (III)
CIVIL APPEAL No(s). 4960/2013 (III)
CIVIL APPEAL No(s). 4961/2013 (III)
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CIVIL APPEAL No(s). 7212/2012 (IV-A)
CIVIL APPEAL No(s). 7943/2012 (IV-A)
CIVIL APPEAL No(s). 745/2013 (IV-A)
SLP(C) No(s). 3099/2014 (IX)
SLP(C) No(s). 10300/2014 (IX)
CIVIL APPEAL No(s). 1296/2015 (XII-A)
CIVIL APPEAL No(s). 5232/2015 (III)
CIVIL APPEAL No(s). 8411/2016 (III)
CIVIL APPEAL No(s). 3637/2018 (III)
CIVIL APPEAL No(s). 4937/2012 (XI-A)
CIVIL APPEAL No(s). 4935/2012 (XI-A)
CIVIL APPEAL No(s). 4934/2012 (XI-A)
CIVIL APPEAL No(s). 4936/2012 (XI-A)
CIVIL APPEAL No(s). 4933/2012 (XI-A)
CIVIL APPEAL No(s). 1549/2017 (III)
CIVIL APPEAL No(s). 2571/2017 (III)
CIVIL APPEAL No(s). 7003/2017 (III)
CIVIL APPEAL No(s). 5511/2017 (III)
CIVIL APPEAL No(s). 6403/2017 (III)
CIVIL APPEAL No(s). 5103/2012 (IV-A)
CIVIL APPEAL No(s). 5923/2012 (IV-A)
CIVIL APPEAL No(s). 5568/2012 (XI-A)

CIVIL APPEAL No(s) . 2931/2013 (XIV)
CIVIL APPEAL No(s) . 5468/2013 (IV-A)
CIVIL APPEAL No(s) . 2979/2016 (IV-A)
CIVIL APPEAL No(s) . 5418-5419/2016 (IV-A)
CIVIL APPEAL No(s) . 9043/2016 (XI-A)
CIVIL APPEAL No(s) . 6057/2017 (IV-A)
CIVIL APPEAL No(s) . 9794/2017 (IV-A)
CIVIL APPEAL No(s) . 17337/2017 (IV-A)
CIVIL APPEAL No(s) . 1277/2018 (XV)
CIVIL APPEAL No(s) . 4996/2018 (IV-A)
CIVIL APPEAL No(s) . 8063/2018 (IV-A)
SLP(C) No(s) . 19233/2018 (IV-A)
CIVIL APPEAL No(s) . 7139/2018 (III-A)
SLP(C) No(s) . 20519/2018 (XV)
SLP(C) No(s) . 21980/2018 (XV)
CIVIL APPEAL No(s) . 4939/2012 (III-A)
CIVIL APPEAL No(s) . 13679/2015 (III-A)
CIVIL APPEAL No(s) . 4176/2012 (IX)
CIVIL APPEAL No(s) . 4172/2012 (IX)
CIVIL APPEAL No(s) . 4175/2012 (IX)
CIVIL APPEAL No(s) . 4174/2012 (IX)
CIVIL APPEAL No(s) . 4173/2012 (IX)
CIVIL APPEAL No(s) . 4177/2012 (IX)
CIVIL APPEAL No(s) . 6190/2013 (III)
CIVIL APPEAL No(s) . 722/2013 (III)
SLP(C) No(s) . 17024/2016 (IX)
SLP(C) No(s) . 9882/2014 (IX)
CIVIL APPEAL No(s) . 2537/2016 (III)
SLP(C) No(s) . 9883/2014 (IX)
SLP(C) No(s) . 26480/2015 (IX)
SLP(C) No(s) . 22768/2015 (IX)
SLP(C) No(s) . 26481/2015 (IX)
CIVIL APPEAL No(s) . 5321-5322/2012 (XI-A)
SLP(C) No(s) . 21841/2012 (XI)
CIVIL APPEAL No(s) . 2743-2746/2013 (XI-A)
CIVIL APPEAL No(s) . 5460-5461/2013 (III-A)
CIVIL APPEAL No(s) . 11299-11302/2013 (III-A)
CIVIL APPEAL No(s) . 292/2014 (III)
CIVIL APPEAL No(s) . 6699/2014 (III)
CIVIL APPEAL No(s) . 17283/2015 (XII-A)
CIVIL APPEAL No(s) . 17284/2015 (XII-A)
CIVIL APPEAL No(s) . 17276/2015 (XII-A)
CIVIL APPEAL No(s) . 7101-7102/2017 (XI-A)
SLP(C) No(s) . 22875-22881/2017 (XI)
CIVIL APPEAL No(s) . 6332/2012 (III)
CIVIL APPEAL No(s) . 4515/2013 (III)
CIVIL APPEAL No(s) . 6817/2013 (III)
CIVIL APPEAL No(s) . 4519/2013 (III)
CIVIL APPEAL No(s) . 4517/2013 (III)
CIVIL APPEAL No(s) . 4516/2013 (III)
CIVIL APPEAL No(s) . 4518/2013 (III)
CIVIL APPEAL No(s) . 4520/2013 (III)
SLP(C) No(s) . 9870/2014 (IX)

CIVIL APPEAL No(s). 4932/2012 (III)
 CIVIL APPEAL No(s). 9291/2013 (III-A)
 CIVIL APPEAL No(s). 9292/2013 (III-A)
 CIVIL APPEAL No(s). 9293/2013 (III-A)
 CIVIL APPEAL No(s). 9294/2013 (III-A)
 CIVIL APPEAL No(s). 6333/2012 (III)
 CIVIL APPEAL No(s). 5218/2017 (IV)
 CIVIL APPEAL No(s). 8906/2012 (III)
 CIVIL APPEAL No(s). 8907/2012 (III)
 CIVIL APPEAL No(s). 2072-2073/2012 (IV-A)
 RP(C) No. 2643/2014 in SLP(C) No. 7921/2014 (IV-A)
 CIVIL APPEAL No(s). 166/2018 (III-A)
 CIVIL APPEAL No(s). 8922/2013 (IV-A)
 CIVIL APPEAL No(s). 8532/2013 (III)
 SLP(C) No(s). 13023/2014 (IV-A)
 SLP(C) No(s). 17645/2014 (IV-A)
 SLP(C) No(s). 13024/2014 (IV-A)
 SLP(C) No(s). 766/2015 (IV-A)
 SLP(C) No(s). 2373/2015 (IV-A)
 SLP(C) No(s). 9144/2015 (IV-A)
 SLP(C) No(s). 10814/2015 (IV-A)
 SLP(C) No(s). 13364/2015 (IV-A)
 SLP(C) No(s). 13363/2015 (IV-A)
 SLP(C) No(s). 17384/2015 (IV-A)
 SLP(C) No(s). 17379/2015 (IV-A)
 SLP(C) No(s). 17387/2015 (IV-A)
 SLP(C) No(s). 17382/2015 (IV-A)
 SLP(C) No(s). 17385/2015 (IV-A)
 SLP(C) No(s). 19150/2015 (IV-A)
 SLP(C) No(s). 28568/2015 (IX)
 CIVIL APPEAL No(s). 2406-2407/2016 (IV-A)
 CIVIL APPEAL No(s). 829/2018 (IV-A)
 CIVIL APPEAL No(s). 2271/2018 (IV-A)
 SLP(C) No(s). 10915/2018 (IV-A)
 CIVIL APPEAL No(s). 11306/2013 (III)
 CIVIL APPEAL No(s). 5974-5977/2012 (IX)
 CIVIL APPEAL No(s). 8291/2015 (III)
 CIVIL APPEAL No(s). 1426/2016 (III)
 CIVIL APPEAL No(s). 4450/2016 (III)
 CIVIL APPEAL No(s). 4451/2016 (III)
 CIVIL APPEAL No(s). 1436/2016 (III)
 CIVIL APPEAL No(s). 2691/2016 (III)
 CIVIL APPEAL No(s). 2408/2016 (III)
 CIVIL APPEAL No(s). 3281/2016 (III)
 CIVIL APPEAL No(s). 5000/2016 (III)
 CIVIL APPEAL No(s). 3280/2016 (IV-A)
 CIVIL APPEAL No(s). 5001/2016 (III)
 CIVIL APPEAL No(s). 4230/2016 (III)
 CIVIL APPEAL No(s). 3904/2016 (III)
 CIVIL APPEAL No(s). 5475/2016 (III)
 CIVIL APPEAL No(s). 4999/2016 (III)
 CIVIL APPEAL No(s). 9514/2017 (III)
 Diary No. 22813/2017 (IX)

CIVIL APPEAL No(s) . 10903/2014 (III)
CIVIL APPEAL No(s) . 10905/2014 (III)
CIVIL APPEAL No(s) . 3797/2014 (III)
CIVIL APPEAL No(s) . 6578/2015 (III)
CIVIL APPEAL No(s) . 3796/2014 (III)
SLP(C) No(s) . 17543/2015 (III)
CIVIL APPEAL No(s) . 2003/2014 (III)
CIVIL APPEAL No(s) . 11304/2013 (III)
CIVIL APPEAL No(s) . 11305/2013 (III)
CIVIL APPEAL No(s) . 11303/2013 (III)
CIVIL APPEAL No(s) . 5487/2015 (III)
CIVIL APPEAL No(s) . 6516/2015 (III)
CIVIL APPEAL No(s) . 18774/2017 (III)
SLP(C) No(s) . 21848/2012 (IV-A)
CIVIL APPEAL No(s) . 9654/2013 (III-A)
CIVIL APPEAL No(s) . 8036/2016 (III)
CIVIL APPEAL No(s) . 8037/2016 (III)
CIVIL APPEAL No(s) . 8042/2016 (III)
CIVIL APPEAL No(s) . 8038/2016 (III)
CIVIL APPEAL No(s) . 8040/2016 (III)
CIVIL APPEAL No(s) . 8039/2016 (III)
CIVIL APPEAL No(s) . 8044/2016 (III)
CIVIL APPEAL No(s) . 8041/2016 (III)
CIVIL APPEAL No(s) . 8043/2016 (III)
CIVIL APPEAL No(s) . 1009/2014 (III)
CIVIL APPEAL No(s) . 1010/2014 (III)
SLP(C) No(s) . 1561/2018 (III)
SLP(C) No(s) . 22586/2017 (III)
SLP(C) No(s) . 18873/2017 (III)
SLP(C) No(s) . 18872/2017 (III)
SLP(C) No(s) . 19576/2017 (III)
SLP(C) No(s) . 28941/2017 (III)
SLP(C) No(s) . 7116/2013 (III)
CIVIL APPEAL No(s) . 4016/2014 (III)
CIVIL APPEAL No(s) . 10603/2014 (III)
CIVIL APPEAL No(s) . 10780/2014 (III)
CIVIL APPEAL No(s) . 10781/2014 (III)
CIVIL APPEAL No(s) . 10782/2014 (III)
CIVIL APPEAL No(s) . 10783/2014 (III)
CIVIL APPEAL No(s) . 6405/2015 (IV)
CIVIL APPEAL No(s) . 6406/2015 (IV)
CIVIL APPEAL No(s) . 3798/2014 (III)
CIVIL APPEAL No(s) . 14272/2015 (III)
CIVIL APPEAL No(s) . 929/2016 (III)
CIVIL APPEAL No(s) . 7920/2013 (III)
CIVIL APPEAL No(s) . 6120/2018 (XIV)
CIVIL APPEAL No(s) . 6119/2018 (XIV)
Diary No. 13952/2018 (XIV)
CIVIL APPEAL No(s) . 6776/2018 (XIV)
CIVIL APPEAL No(s) . 14555/2015 (III)
CIVIL APPEAL No(s) . 14573/2015 (III)
CIVIL APPEAL No(s) . 14575/2015 (III)
CIVIL APPEAL No(s) . 14572/2015 (III)

CIVIL APPEAL No(s) . 14561/2015 (III)
CIVIL APPEAL No(s) . 14558/2015 (III)
CIVIL APPEAL No(s) . 14557/2015 (III)
CIVIL APPEAL No(s) . 14559/2015 (III)
CIVIL APPEAL No(s) . 14560/2015 (III)
CIVIL APPEAL No(s) . 10235/2014 (III)
CIVIL APPEAL No(s) . 10236/2014 (III)
CIVIL APPEAL No(s) . 6402/2015 (III)
CIVIL APPEAL No(s) . 6403/2015 (III)
CIVIL APPEAL No(s) . 5110/2015 (III)
CIVIL APPEAL No(s) . 10237/2014 (III)
CIVIL APPEAL No(s) . 5100/2015 (III)
CIVIL APPEAL No(s) . 5488/2015 (III)
CIVIL APPEAL No(s) . 5132/2015 (III)
CIVIL APPEAL No(s) . 6111/2015 (III)
CIVIL APPEAL No(s) . 6716/2015 (III)
CIVIL APPEAL No(s) . 7246/2015 (III)
CIVIL APPEAL No(s) . 4529/2014 (III-A)
CIVIL APPEAL No(s) . 5519/2014 (III-A)
CIVIL APPEAL No(s) . 3107/2016 (IV-A)
CIVIL APPEAL No(s) . 3900/2016 (IV-A)
CIVIL APPEAL No(s) . 20961/2017 (III-A)
CIVIL APPEAL No(s) . 1617/2018 (III-A)
CIVIL APPEAL No(s) . 13764/2015 (III-A)
CIVIL APPEAL No(s) . 13765/2015 (III-A)
SLP(C) No(s) . 19431/2014 (IV-A)
CIVIL APPEAL No(s) . 13442/2015 (III)
CIVIL APPEAL No(s) . 2108/2016 (XII-A)
CIVIL APPEAL No(s) . 2109/2016 (XII-A)
CIVIL APPEAL No(s) . 2110/2016 (XII-A)
CIVIL APPEAL No(s) . 3475/2016 (XII-A)
CIVIL APPEAL No(s) . 4229/2016 (XII-A)
CIVIL APPEAL No(s) . 3251/2016 (XII-A)
CIVIL APPEAL No(s) . 6071/2016 (XII-A)
CIVIL APPEAL No(s) . 9056/2016 (XII-A)
CIVIL APPEAL No(s) . 2630/2017 (III-A)
CIVIL APPEAL No(s) . 3370/2017 (III-A)
CIVIL APPEAL No(s) . 10605/2014 (III)
CIVIL APPEAL No(s) . 10604/2014 (III)
CIVIL APPEAL No(s) . 10606/2014 (III)
SLP(C) No(s) . 9866/2015 (IV-A)
SLP(C) No(s) . 22951/2015 (IV-A)
SLP(C) No(s) . 12914/2015 (IV-A)
SLP(C) No(s) . 10781/2015 (IV-A)
SLP(C) No(s) . 12915/2015 (IV-A)
SLP(C) No(s) . 14444/2015 (IV-A)
SLP(C) No(s) . 22379/2015 (IV-A)
SLP(C) No(s) . 24218/2015 (IV-A)
SLP(C) No(s) . 25344/2015 (IV-A)
SLP(C) No(s) . 736/2016 (IV-A)
SLP(C) . . .CC No(s) . 12561/2016 (IV-A)
CIVIL APPEAL No(s) . 4304/2018 (III)
CIVIL APPEAL No(s) . 4305/2018 (III)

Diary No. 6150/2018 (IX)
 SLP(C) No. 13844/2018 (IX)
 Civil Appeal No(s). 10474/2014 (III)
 C.A. No. 2538/2016 (III)
 C.A. No. 9321/2016 (III)
 C.A. No. 8294/2016 (III)
 C.A. No. 11345/2016 (III)
 C.A. No. 3292/2017 (III)
 C.A. No. 3818/2017 (IV-A)
 SLP(C) No. 023300 / 2017 (IX)
 (IA No.49756/2017-CONDONATION OF DELAY IN FILING)
 SLP(C) No. 17512/2017 (IX)
 C.A. No. 9491/2017 (III)
 C.A. No. 10420/2017 (III)
 C.A. No. 18739/2017 (IV-A)
 C.A. No. 20914/2017 (III)
 Civil Appeal No(s). 9162/2015 (III)
 C.A. No. 9161/2015 (III)
 C.A. No. 9163/2015 (III)
 SLP(C) No. 17010/2017 (IX)
 (FOR ADMISSION and I.R. and IA No.51265/2017-EXEMPTION FROM FILING
 C/C OF THE IMPUGNED JUDGMENT)
 SLP(C) No. 21127/2017 (IX)
 (FOR ADMISSION and I.R. and IA No.58410/2017-CONDONATION OF DELAY
 IN FILING and IA No.58411/2017-EXEMPTION FROM FILING C/C OF THE
 IMPUGNED JUDGMENT)
 SLP(C) No. 23479/2017 (IX)
 (IA No.64058/2017-CONDONATION OF DELAY IN FILING and IA
 No.64064/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 C.A. No. 11208/2017 (III)
 C.A. No. 9953/2017 (III)
 C.A. No. 2595/2015 (III)
 SLP(C) 4711/2015 (IV-A)
 C.A. NO. 58/2017 (III)
 C.A. No. 61/2017 (III)
 C.A. No. 59/2017 (III)
 C.A. No. 63/2017 (III)
 C.A. No. 60/2017 (III)
 C.A. No. 65/2017 (III)
 C.A. No. 62/2017 (III)
 C.A. No. 64/2017 (III)
 C.A. No. 4647/2018 (III)
 SLP(C) No(s). 26752/2015 (III)
 SLP(C) No(s). 34929/2017 (III)
 C.A. No. 2451/2017 (III)
 C.A. No. 2452/2017 (III)
 SLP(C) No(s). 30284/2015 (XIV)
 SLP(C) No(s). 34987/2015 (XIV)
 SLP(C) No(s). 31311/2015 (XIV)
 SLP(C) No(s). 31295/2015 (XIV)
 SLP(C) No(s). 30283/2015 (XIV)
 SLP(C) No(s). 31297/2015 (XIV)
 SLP(C) No(s). 796/2016 (III)

SLP (C) No (s) . 31431/2016 (IX)
SLP (C) No (s) . 23322/2016 (IX)
SLP (C) No (s) . 31428/2016 (IX)
SLP (C) No (s) . 27256/2016 (IX)
SLP (C) No (s) . 33736/2016 (XIV)
SLP (C) No (s) . 34142/2016 (III)
SLP (C) No (s) . 34890/2016 (IV-B)
SLP (C) No (s) . 197/2017 (IX)
SLP (C) No (s) . 3138/2017 (III)
SLP (C) No (s) . 3136/2017 (III)
SLP (C) No (s) . 6896/2017 (XIV)
SLP (C) No (s) . 5149/2017 (XIV)
SLP (C) No (s) . 5190/2017 (IV-B)
SLP (C) No (s) . 5189/2017 (IV-B)
SLP (C) No (s) . 14465/2017 (IV-B)
SLP (C) ...CC No (s) . 8612/2017 (XIV)
SLP (C) ...CC No (s) . 8215/2017 (XIV)
SLP (C) No (s) . 19322/2017 (XIV)
SLP (C) ..CC No (s) . 8924/2017 (XIV)
SLP (C) No (s) . 14604/2017 (IV-B)
SLP (C) No (s) . 15229/2017 (IV-B)
SLP (C) No (s) . 15597/2017 (IV-B)
SLP (C) No (s) . 17646/2017 (IV-B)
SLP (C) No (s) . 27280/2017 (IV-B)
SLP (C) No (s) . 19841/2017 (IV-B)
SLP (C) No (s) . 720/2018 (XIV)
SLP (C) No (s) . 27498/2017 (XIV)
SLP (C) No (s) . 29991/2017 (IV-B)
SLP (C) No (s) . 30215/2017 (XIV)
CIVIL APPEAL No (s) . 18595/2017 (XVII)
CIVIL APPEAL No (s) . 18474/2017 (IV)
SLP (C) No (s) . 722/2018 (IV-B)
SLP (C) No (s) . 31873/2017 (IV-B)
SLP (C) No (s) . 32081/2017 (XIV)
SLP (C) No (s) . 31720/2017 (IV-B)
SLP (C) No (s) . 31718/2017 (IV-B)
SLP (C) No (s) . 32236/2017 (XIV)
CIVIL APPEAL No (s) . 19861/2017 (IV)
SLP (C) No (s) . 33218/2017 (IV-B)
SLP (C) No (s) . 729/2018 (IV-B)
Diary No. 40816/2017 (IV-B)
SLP (C) No (s) . 2250/2018 (IV-B)
SLP (C) No (s) . 12200/2018 (XIV)
SLP (C) No (s) . 2486/2018 (XIV)
SLP (C) No (s) . 4186/2018 (XIV)
SLP (C) No (s) . 4191/2018 (XIV)
SLP (C) No (s) . 12202/2018 (XIV)
SLP (C) No (s) . 12204/2018 (XIV)
Diary No. 4363/2018 (XIV)
Diary No. 6113/2018 (IV-B)
Diary No. 8704/2018 (IV-B)
SLP (C) No (s) . 16644/2018 (IV-B)
SLP (C) No (s) . 16889/2018 (XIV)

SLP(C) No(s). 16245/2018 (XIV)
 Diary No. 22819/2018 (XIV)
 C.A. No. 2542/2018 (III)
 C.A. No. 2543/2018 (III)
 SLP(C) No. 34997-35001/2015 (IV-A)
 SLP(C) No. 35669-35671/2015 (IV-A)
 SLP(C) No. 35004-35005/2015 (IV-A)
 SLP(C) No. 35314-35315/2015 (IV-A)
 SLP(C) No. 489-491/2016 (IV-A)
 SLP(C) No. 1253-1254/2018 (XI)
 (FOR ADMISSION and I.R. and IA No.138944/2017-CONDONATION OF DELAY
 IN FILING and IA No.138946/2017-EXEMPTION FROM FILING O.T.)
 C.A. No. 65/2016 (III)
 C.A. No. 4452/2016 (III)
 C.A. No. 3186/2015 (IV-A)
 C.A. No. 3187/2015 (IV-A)
 C.A. No. 3222/2015 (IV-A)
 C.A. No. 5103/2015 (IV-A)
 C.A. No. 8295/2015 (III)
 C.A. No. 8297/2015 (III)
 C.A. No. 8296/2015 (III)
 C.A. No. 1404/2016 (IV-A)
 C.A. No. 1407/2016 (IV-A)
 C.A. No. 4433/2016 (IV-A)
 C.A. No. 3286/2016 (IV-A)
 C.A. No. 3176/2016 (IV-A)
 C.A. No. 4750/2016 (IV-A)
 C.A. No. 4445/2016 (IV-A)
 C.A. No. 12279/2016 (IV-A)
 C.A. No. 5420/2016 (IV-A)
 C.A. No. 8035/2016 (III)
 C.A. No. 11288/2016 (XI-A)
 C.A. No. 11986/2016 (III)
 C.A. No. 1253/2017 (IV-A)
 C.A. No. 1252/2017 (IV-A)
 C.A. No. 18433/2017 (XV)
 C.A. No. 11189/2017 (XV)
 (IA No.76749/2017-CONDONATION OF DELAY IN FILING)
 C.A. No. 12852/2017 (XV)
 (FOR ADMISSION and I.R. and IA No.83593/2017-CONDONATION OF DELAY
 IN FILING)
 SLP(C) No. 26520/2017 (XV)
 (IA No.89055/2017-CONDONATION OF DELAY IN FILING)
 SLP(C) No. 26524/2017 (XV)
 (FOR CONDONATION OF DELAY IN FILING ON IA 94125/2017)
 C.A. No. 21553/2017 (XV)
 SLP(C) No. 30831/2017 (XV)
 (IA No.110781/2017-CONDONATION OF DELAY IN FILING)
 C.A. No. 18432/2017 (XV)
 (FOR ADMISSION and I.R. and IA No.107830/2017-CONDONATION OF DELAY
 IN FILING)
 SLP(C) No. 9944/2015 (IV-A)
 SLP(C) No. 9945/2015 (IV-A)

SLP(C) No. 9947/2015 (IV-A)
 SLP(C) No. 9946/2015 (IV-A)
 SLP(C) No. 13361/2015 (IV-A)
 SLP(C) No. 13360/2015 (IV-A)
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 C.A. No. 3288/2017 (III)
 C.A. No. 3287/2017 (III)
 C.A. No. 3290/2017 (III)
 C.A. No. 3289/2017 (III)
 C.A. No. 3291/2017 (III)
 SLP(C) No. 16826/2016 (IV-A)
 C.A. No. 11277/2016 (III)
 C.A. No. 8423/2016 (III)
 C.A. No. 882/2017 (III)
 C.A. No. 4745/2016 (III)
 C.A. No. 3921/2016 (III)
 C.A. No. 11278/2016 (III)
 C.A. No. 11280/2016 (III)
 C.A. No. 11279/2016 (III)
 C.A. No. 11342/2016 (III)
 C.A. No. 9496/2017 (III)
 C.A. No. 9513/2017 (III)
 C.A. No. 10480/2017 (III)
 C.A. No. 10481/2017 (III)
 (IA No.66415/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 C.A. No. 10479/2017 (III)
 (IA No.60246/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 C.A. No. 17015/2017 (III)
 (IA No.100322/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 C.A. No. 16158/2017 (III)
 C.A. No. 21767/2017 (III)
 (IA No.125672/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 SLP(C) No. 11002/2018 (IX)
 (Only SLP (C) No. 11002/2018 to be listed before the Registrar
 Court on 18.07.2018)
 Diary No(s). 11594/2018 (IX)
 (IA No.55404/2018-CONDONATION OF DELAY IN FILING and IA
 No.55405/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 C.A. No. 3619/2016 (III)
 C.A. No. 5436/2016 (IV)
 C.A. No. 6374/2016 (XVI)
 C.A.No(s). 6931/2017 (III)
 C.A. No. 5524/2017 (III)
 C.A. No. 6058/2017 (III)
 C.A. No. 8418/2016 (IV-A)
 C.A. No. 9120/2017 (IV-A)
 C.A. No. 13772/2015 (XVI)
 C.A. No. 9781-9782/2017 (XVI)
 C.A. No. 9920/2016.
 SLP(C) No. 18569/2018 (III)
 SLP(C) No. 22955/2014 (Iva)
 (FOR ADMISSION and I.R. and IA No.76268/2018-CONDONATION OF DELAY IN
 FILING)

SLP(C) No. 18570/2018 (III)
 (FOR ADMISSION and I.R. and IA No.77479/2018-CONDONATION OF DELAY)
 SLP(C) No. 3533/2017 (III)
 SLP(C) No. 8371/2017
 SLP(C) No. 20239/2017 (III)
 SLP(C) No. 546/2018 (III)
 SLP(C) No. 5147/2017 (III)
 SLP(C) No. 28256/2017 (III)
 SLP(C) No. 21941/2017 (IX)
 C.A. No. 4834/2017 (III)
 C.A. No. 4836/2017 (III)
 SLP(C) No. 32885/2017 (III)
 SLP(C) No. 552/2018 (III)
 SLP(C) No. 551/2018 (III)
 SLP(C) No. 570/2018 (III)
 SLP(C) No(s).21800/2017 (III)
 CIVIL APPEAL No(s). 21808/2017 (III)
 SLP(C) No(s). 33532/2017 (III)
 CIVIL APPEAL No(s). 437/2018 (III)
 CIVIL APPEAL No(s). 4656/2018 (III)
 CIVIL APPEAL No(s). 4657/2018 (III)
 CIVIL APPEAL No(s). 4658/2018 (III)
 SLP(C) No(s). 4659/2018 (III)
 SLP(C) No(s). 2874/2018 (III)
 SLP(C) No(s). 860/2018 (III)
 SLP(C) No(s). 1102/2018 (III)
 SLP(C) No(s). 1321/2018 (III)
 SLP(C) No(s). 4830/2018 (III)
 CIVIL APPEAL No(s). 5605/2018 (III)
 SLP(C) No(s). 6403/2017 (III)
 CIVIL APPEAL No(s). 3664/2017 (III-A)
 SLP(C) No(s). 13740/2017 (III)
 SLP(C) No(s). 13741/2017 (III)
 SLP(C) No(s). 15260/2017 (III)
 SLP(C) No(s). 10833/2018 (III)
 SLP(C) No(s). 10834/2018 (III)
 SLP(C) No(s). 13119/2018 (III)
 SLP(C) No(s). 13118/2018 (III)
 SLP(C) No(s). 5927/2018 (III)
 SLP(C) No(s). 9597/2018 (III)
 SLP(C) No(s). 10082/2018 (III)
 SLP(C) No(s). 10997/2018 (III)

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UPON hearing the counsel the Court made the following

O R D E R

The Registry has listed these matters on the ground that the tax effect is less than Rs. 1 Crore and, therefore, as per the Circular of the CBDT, these are not pressed by the Income tax Department and are to be dismissed on the ground of low tax effect.

In response, the Income Tax Department has handed over the statement which is in three Annexures. Annexure-A gives the list of those cases where the tax effect is above Rs. 1 Crore. Annexure-C mentions certain cases wherein tax effect is less than Rs. 1 Crore, but as per the Department these are not covered by the Notification and come under the exception clause of the said Notification.

The Registry shall put on the website of the Supreme Court the list of cases mentioned in Annexure-A and Annexure-C, as supplied by learned ASG, so that the counsel for the assesses are able to verify the same.

List the matters mentioned in Annexure-A and Annexure-C on 25.09.2018.

The following special leave petitions/appeals mentioned in Annexure-B are de-tagged as they are filed by the assesseees.

CIVIL APPEAL No(s). 4935/2012 (XI-A)
 CIVIL APPEAL No(s). 4934/2012 (XI-A)
 CIVIL APPEAL No(s). 4936/2012 (XI-A)
 CIVIL APPEAL No(s). 4933/2012 (XI-A)
 CIVIL APPEAL No(s). 5568/2012 (XI-A)
 CIVIL APPEAL No(s). 5321-5322/2012 (XI-A)
 CIVIL APPEAL No(s). 2743-2746/2013 (XI-A)
 CIVIL APPEAL No(s). 5460-5461/2013 (III-A)
 CIVIL APPEAL No(s). 7101-7102/2017 (XI-A)
 SLP(C) No(s). 22875-22881/2017 (XI)
 CIVIL APPEAL No(s). 8906/2012 (III)
 CIVIL APPEAL No(s). 8907/2012 (III)
 CIVIL APPEAL No(s). 2072-2073/2012 (IV-A)
 RP(C) No. 2643/2014 in SLP(C) No. 7921/2014 (IV-A)
 SLP(C) No(s). 21848/2012 (IV-A)
 SLP(C) No(s). 19431/2014 (IV-A)
 SLP(C) No. 34997-35001/2015 (IV-A)
 SLP(C) No. 35669-35671/2015 (IV-A)
 SLP(C) No. 35004-35005/2015 (IV-A)
 SLP(C) No. 35314-35315/2015 (IV-A)
 SLP(C) No. 489-491/2016 (IV-A)
 SLP(C) No. 1253-1254/2018 (XI)
 C.A. No. 9920/2016

C.A. No. 9781-9782/2017.

The above mentioned special leave petitions/appeals shall be listed in usual course.

CIVIL APPEAL NO(S).2916/2012, CIVIL APPEAL NO. 6173/2016, SLP(C) NO. 21852/2012, S.L.P.(C)...CC NO. 1764/2017, CIVIL APPEAL NO(S). 4173/2012, CIVIL APPEAL NO(S). 4177/2012, CIVIL APPEAL NO(S). 6190/2013, SLP(C) NO(S). 9870/2014, CIVIL APPEAL NO(S). 8922/2013, CIVIL APPEAL NO(S). 8532/2013, SLP(C) NO(S). 9144/2015, SLP(C) NO(S). 17384/2015, SLP(C) NO(S). 17379/2015, SLP(C) NO(S). 17382/2015, SLP(C) NO(S). 17385/2015, CIVIL APPEAL NO(S). 2406-2407/2016, SLP(C) NO(S). 10915/2018, SLP(C) NO.5223/2013, CIVIL APPEAL NO.4529/2014, CIVIL APPEAL NO.3900/2016, CIVIL APPEAL NO.20961/2017, CIVIL APPEAL NO.1617/2018, CIVIL APPEAL NO.2109/2016, CIVIL APPEAL NO.3475/2016, CIVIL APPEAL NO.4229/2016, CIVIL APPEAL NO.6071/2016, CIVIL APPEAL NO.2630/2017, CIVIL APPEAL NO.3370/2017, CIVIL APPEAL NO.3186/2015,CIVIL APPEAL NO.5103/2015, CIVIL APPEAL NO.1404/2016, CIVIL APPEAL NO.1407/2016, CIVIL APPEAL NO.3286/2016, CIVIL APPEAL NO.3176/2016, CIVIL APPEAL NO.4750/2016, CIVIL APPEAL NO.4445/2016, CIVIL APPEAL NO.5420/2016, CIVIL APPEAL NO.8035/2016, CIVIL APPEAL NO.1253/2017, CIVIL APPEAL NO.1252/2017, CIVIL APPEAL NO.12852/2017, SLP (C) NO. 26520/2017, SLP (C) NO. 26524/2017, SLP (C) NO. 26746/2012, CIVIL APPEAL NO.8520/2014, CIVIL APPEAL NO.6361/2014, CIVIL APPEAL NO.7335/2013, CIVIL APPEAL NO.7336/2013, CIVIL APPEAL NO.7342/2013, CIVIL APPEAL NO.1608/2009, CIVIL APPEAL NO.7217/2010, CIVIL APPEAL NO.7216/2011, CIVIL APPEAL NO.5384/2015, SLP (C) CC...NO. 4159/2017, SLP (C) NO. 9638/2018, CIVIL APPEAL NO.3888/2010, CIVIL APPEAL NO.1954/2011, CIVIL APPEAL NO.2532/2011, CIVIL APPEAL NO.14096/2015, CIVIL APPEAL NO.10442/2017, SLP (C) NO.20728/2017, CIVIL APPEAL NO.10438/2017, CIVIL APPEAL NO.10209/2010, CIVIL APPEAL NO.10481/2010, CIVIL APPEAL NO.8529/2014, CIVIL APPEAL NO.8530/2014, CIVIL APPEAL NO.8012/2014, SLP (C) NO. 28609/2014, SLP (C) NO.29659/2014, SLP (C) NO.29229/2014, SLP (C) NO.33661/2014, SLP (C) NO.12560/2015, CIVIL APPEAL NO. 3268/2015, SLP (C) NO. 12447/2017, SLP (C) NO. 13167/2018, CIVIL APPEAL NO.242/2012, CIVIL APPEAL NO. 72/2014, CIVIL APPEAL NO. 3697/2012,CIVIL APPEAL NOS. 2590-2593/2012,CIVIL APPEAL NO. 7255/2011,CIVIL APPEAL NO. 4956/2013,CIVIL APPEAL NO. 4958/2013,CIVIL APPEAL NO. 4963/2013, CIVIL APPEAL NO.7212/2012, CIVIL APPEAL NO. 1296/2015, CIVIL APPEAL NO. 5232/2015,CIVIL APPEAL NO.8411/2016, CIVIL APPEAL NO. 1549/2017,CIVIL APPEAL NO.2571/2017, SLP (C) NO. 13360/2015, SLP (C)NO. 13741/2017,CIVIL APPEAL NO. 59/2017,CIVIL APPEAL NO. 6402/2015,CIVIL APPEAL NO. 3619/2016,CIVIL APPEAL NO. 7246/2015,CIVIL APPEAL NO. 166/2018,CIVIL APPEAL NO. 3904/1026, SLP (C) NO. 5927/2018, SLP (C)NO.4830/2018,CIVIL APPEAL NO. 3818/2017, SLP (C) NO.9866/2015,CIVIL APPEAL NO. 8040/2016,CIVIL APPEAL NO.7116/2013, SLP (C) NO. 34929/2017,CIVIL APPEAL NO. 2003/2014, SLP (C) NO. 9944/2015, CIVIL APPEAL NO. 11304/2013, SLP (C) NO. 13740/2017,CIVIL APPEAL NO.7920/2013, SLP (C) NO. 2874/2018,SLP (C) NO. 10833/2018,CIVIL APPEAL NO.

8037/2016,CIVIL APPEAL NO.62/2017, SLP (C) NO.17512/2017,CIVIL APPEAL NO. 5488/2015,CIVIL APPEAL NO.3289/2017,CIVIL APPEAL NO.6332/2012,CIVIL APPEAL NO.4016/2014, SLP (C) NO.18569/2018,CIVIL APPEAL NO. 58/2017,CIVIL APPEAL NO. 4658/2018, SLP(C) D. NO. 11594/2018, CIVIL APPEAL NO.3664/2017,CIVIL APPEAL NO. 5110/2015,CIVIL APPEAL NO. 64/2017,CIVIL APPEAL NO. 3292/2017, SLP (C) NO. 1321/2018,CIVIL APPEAL NO. 5100/2015,CIVIL APPEAL NO. 4452/2016,CIVIL APPEAL NO. 65/2017,CIVIL APPEAL NO. 5218/2015,CIVIL APPEAL NO. 9163/2015,CIVIL APPEAL NO. 13442/2015,CIVIL APPEAL NO. 2595/2015, SLP (C) NO.1102/2018, SLP (C) NO.33532/2017, SLP (C) NO.21841/2012, SLP (C) NO.13361/2015,CIVIL APPEAL NO. 5605/2018,CIVIL APPEAL NO. 1010/2014, SLP (C) NO. /2017,CIVIL APPEAL NO. 13764/2015,CIVIL APPEAL NO. 6058/2017,CIVIL APPEAL NO. 6405/2015, CIVIL APPEAL NO. 5436/2016, SLP (C) NO. 3533/2017,CIVIL APPEAL NOS.5974-5977/2012,CIVIL APPEAL NO. 4836/2017, SLP (C) NO. 552/2018, SLP (C) NO. 5147/2017,CIVIL APPEAL NO. 1009/2014,CIVIL APPEAL NO. 11305/2013, SLP (C) NO. 10997/2018,CIVIL APPEAL NO.10905/2014,CIVIL APPEAL NO. 6578/2015,CIVIL APPEAL NO.9514/2017, SLP (C) NO.20239/2017, SLP (C) NO.570/2018,CIVIL APPEAL NO. 21800/2017, SLP (C) NO. 4711/2015,CIVIL APPEAL NO. 18774/2017, SLP (C) NO.17543/2015,CIVIL APPEAL NO. 6406/2015,CIVIL APPEAL NO. 18739/2017,CIVIL APPEAL NO.2451/2017,CIVIL APPEAL NO. 21808/2017,CIVIL APPEAL NO. 2452/2017, SLP(C) D. NO.22813/2017, SLP (C) NO. 551/2018, SLP (C) 546/2018,CIVIL APPEAL NO. 13679/2015,CIVIL APPEAL NO. 4647/2018,CIVIL APPEAL NO. 4932/2012,CIVIL APPEAL NO. 10903/2014,CIVIL APPEAL NO. 8294/2016,CIVIL APPEAL NO. 14558/2015, SLP (C) NO.22951/2015, SLP (C) NO. 16826/2016,CIVIL APPEAL NO. 13765/2015, SLP (C) NO. 6403/2017,CIVIL APPEAL NO. 2538/2016, SLP(C) D. NO. 15597/2017, SLP (C) NO. 31718/2017,CIVIL APPEAL NO. 2542/2018,CIVIL APPEAL NO. 2543/2018, SLP (C) NO. 9597/2018,CIVIL APPEAL NO. 11342/2016,CIVIL APPEAL NO.6516/2015,CIVIL APPEAL NO.5487/2015, CIVIL APPEAL NO. 8036/2016,CIVIL APPEAL NO. 929/2016, SLP(C) D. NO. 14604/2017, SLP (C) NO. 9945/2015, SLP (C) NO. 736/2016,CIVIL APPEAL NO. 8043/2016, SLP (C) NO. 15260/2017,CIVIL APPEAL NO.8418/2016,CIVIL APPEAL NO. 11306/2013,CIVIL APPEAL NO. 10474/2014,CIVIL APPEAL NO. 6699/2014, SLP (C) NO. 22379/2015.

Delay condoned.

Leave granted.

The appeals are dismissed in terms of the signed order.

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

(ASHWANI THAKUR)
COURT MASTER (SH)

(SAROJ KUMARI GAUR)
COURT MASTER

(Corrected signed order is placed on the file)

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S).2916/2012

COMMISSIONER OF INCOME TAX II

APPELLANT(S)

VERSUS

M/S. C.C. CHOKSHI & CO.

RESPONDENT(S)

WITH

CIVIL APPEAL NO. 6173/2016, CIVIL APPEAL NO.9585/2018 @ SLP(C) NO. 21852/2012, CIVIL APPEAL NO.9724/2018 @ SLP(C) NO. 25689/2018 @ S.L.P.(C)...CC NO. 1764/2017, CIVIL APPEAL NO(S). 4173/2012, CIVIL APPEAL NO(S). 4177/2012, CIVIL APPEAL NO(S). 6190/2013, CIVIL APPEAL NO.9639/2018 @ SLP(C) NO(S). 9870/2014, CIVIL APPEAL NO(S). 8922/2013, CIVIL APPEAL NO(S). 8532/2013, CIVIL APPEAL NO.9669/2018 @ SLP(C) NO(S). 9144/2015, CIVIL APPEAL NO.9671/2018 @ SLP(C) NO(S). 17384/2015, CIVIL APPEAL NO.9674/2018 @ SLP(C) NO(S). 17379/2015, CIVIL APPEAL NO.9676/2018 @ SLP(C) NO(S). 17382/2015, CIVIL APPEAL NO.9677/2018 @ SLP(C) NO(S). 17385/2015, CIVIL APPEAL NO(S). 2406-2407/2016, CIVIL APPEAL NO.9640/2018 @ SLP(C) NO(S). 10915/2018, CIVIL APPEAL NO.9679/2018 @ SLP(C) NO.5223/2013, CIVIL APPEAL NO.4529/2014, CIVIL APPEAL NO.3900/2016, CIVIL APPEAL NO.20961/2017, CIVIL APPEAL NO.1617/2018, CIVIL APPEAL NO.2109/2016, CIVIL APPEAL NO.3475/2016, CIVIL APPEAL NO.4229/2016, CIVIL APPEAL NO.6071/2016, CIVIL APPEAL NO.2630/2017, CIVIL APPEAL NO.3370/2017, CIVIL APPEAL NO.3186/2015, CIVIL APPEAL NO.5103/2015, CIVIL APPEAL NO.1404/2016, CIVIL APPEAL NO.1407/2016, CIVIL APPEAL NO.3286/2016, CIVIL APPEAL NO.3176/2016, CIVIL APPEAL NO.4750/2016, CIVIL APPEAL NO.4445/2016, CIVIL APPEAL NO.5420/2016, CIVIL APPEAL NO.8035/2016, CIVIL APPEAL NO.1253/2017, CIVIL APPEAL NO.1252/2017, CIVIL APPEAL NO.12852/2017, CIVIL APPEAL NO.9721/2018 @ SLP (C) NO. 26520/2017, CIVIL APPEAL NO.9722/2018 @ SLP (C) NO. 26524/2017, CIVIL APPEAL NO.9682/2018 @ SLP (C) NO. 26746/2012, CIVIL APPEAL NO.8520/2014, CIVIL APPEAL NO.6361/2014, CIVIL APPEAL NO.7335/2013, CIVIL APPEAL NO.7336/2013, CIVIL APPEAL NO.7342/2013, CIVIL APPEAL NO.1608/2009, CIVIL APPEAL NO.7217/2010, CIVIL APPEAL NO.7216/2011, CIVIL APPEAL NO.5384/2015, CIVIL APPEAL NO.9822/2018 @ SLP (C) NO. 25849/2018 @ SLP (C) CC NO. 4159/2017, CIVIL APPEAL NO.9762/2018 @ SLP (C) NO. 9638/2018, CIVIL APPEAL NO.3888/2010, CIVIL APPEAL NO.1954/2011, CIVIL APPEAL NO.2532/2011, CIVIL APPEAL NO.14096/2015, CIVIL APPEAL

NO.10442/2017, CIVIL APPEAL NO.9595/2018 @ SLP (C)
 NO.20728/2017, CIVIL APPEAL NO.10438/2017, CIVIL APPEAL
 NO.10209/2010, CIVIL APPEAL NO.10481/2010, CIVIL APPEAL
 NO.8529/2014, CIVIL APPEAL NO.8530/2014, CIVIL APPEAL
 NO.8012/2014, CIVIL APPEAL NO.9603/2018 @ SLP (C) NO.
 28609/2014, C.A. NO.9607/2018 @ SLP (C) NO.29659/2014,
 CIVIL APPEAL NO.9608/2018 @ SLP (C) NO.29229/2014, CIVIL
 APPEAL NO.9611/2018 @ SLP (C) NO.33661/2014, CIVIL APPEAL
 NO.9615/2018 @ SLP (C) NO.12560/2015, CIVIL APPEAL NO.
 3268/2015, CIVIL APPEAL NO.9627/2018 @ SLP (C) NO.
 12447/2017, CIVIL APPEAL NO.9648/2018 @ SLP (C) NO.
 13167/2018, CIVIL APPEAL NO.242/2012, CIVIL APPEAL NO.
 72/2014, CIVIL APPEAL NO. 3697/2012,CIVIL APPEAL NOS.
 2590-2593/2012,CIVIL APPEAL NO. 7255/2011,CIVIL APPEAL
 NO. 4956/2013,CIVIL APPEAL NO. 4958/2013,CIVIL APPEAL NO.
 4963/2013, CIVIL APPEAL NO.7212/2012, CIVIL APPEAL NO.
 1296/2015, CIVIL APPEAL NO. 5232/2015,CIVIL APPEAL
 NO.8411/2016, CIVIL APPEAL NO. 1549/2017,CIVIL APPEAL
 NO.2571/2017,CIVIL APPEAL NO.9683/2018 @ SLP (C) NO.
 13360/2015,CIVIL APPEAL NO.9631/2018 @ SLP (C)NO.
 13741/2017,CIVIL APPEAL NO. 59/2017,CIVIL APPEAL NO.
 6402/2015,CIVIL APPEAL NO. 3619/2016,CIVIL APPEAL NO.
 7246/2015,CIVIL APPEAL NO. 166/2018,CIVIL APPEAL NO.
 3904/2016,CIVIL APPEAL NO.9765/2018 @ SLP (C) NO.
 5927/2018,CIVIL APPEAL NO.9766/2018 @ SLP
 (C)NO.4830/2018,CIVIL APPEAL NO. 3818/2017, CIVIL APPEAL
 NO.9685/2018 @ SLP (C) NO.9866/2015,CIVIL APPEAL NO.
 8040/2016,CIVIL APPEAL NO.7116/2013,CIVIL APPEAL
 NO.9689/2018 @ SLP (C) NO. 34929/2017,CIVIL APPEAL NO.
 2003/2014,CIVIL APPEAL NO.9686/2018 @ SLP (C) NO.
 9944/2015, CIVIL APPEAL NO. 11304/2013,CIVIL APPEAL
 NO.9693/2018 @ SLP (C) NO. 13740/2017,CIVIL APPEAL
 NO.7920/2013,CIVIL APPEAL NO.9649/2018 @ SLP (C) NO.
 2874/2018,CIVIL APPEAL NO.9641/2018 @ SLP (C) NO.
 10833/2018,CIVIL APPEAL NO. 8037/2016,CIVIL APPEAL
 NO.62/2017,C.A. NO.9719/2018 @ SLP (C)
 NO.17512/2017,CIVIL APPEAL NO. 5488/2015,CIVIL APPEAL
 NO.3289/2017,CIVIL APPEAL NO.6332/2012,CIVIL APPEAL
 NO.4016/2014,CIVIL APPEAL NO.9642/2018 @ SLP (C)
 NO.18569/2018,CIVIL APPEAL NO. 58/2017,CIVIL APPEAL NO.
 4658/2018,CIVIL APPEAL NO.9811/2018 @ SLP(C)NO.25812/2018
 @ SLP(C) SLP(C) D. NO. 11594/2018, CIVIL APPEAL
 NO.3664/2017,CIVIL APPEAL NO. 5110/2015,CIVIL APPEAL NO.
 64/2017,CIVIL APPEAL NO. 3292/2017,C.A. NO.9737/2018 @
 SLP (C) NO. 1321/2018,CIVIL APPEAL NO. 5100/2015,CIVIL
 APPEAL NO. 4452/2016,CIVIL APPEAL NO. 65/2017,CIVIL
 APPEAL NO. 5218/2015,CIVIL APPEAL NO. 9163/2015,CIVIL
 APPEAL NO. 13442/2015,CIVIL APPEAL NO. 2595/2015, CIVIL
 APPEAL NO.9738/2018 @ SLP (C) NO.1102/2018,CIVIL APPEAL
 NO.9696/2018 @ SLP (C) NO.33532/2017, C.A. NO.9718/2018 @
 SLP (C) NO.21841/2012,C.A. NO.9687/2018 @ SLP (C)
 NO.13361/2015,CIVIL APPEAL NO. 5605/2018,CIVIL APPEAL NO.
 1010/2014,CIVIL APPEAL NO.9702/2018 @ SLP (C) NO.

5147/2017,CIVIL APPEAL NO. 13764/2015,CIVIL APPEAL NO. 6058/2017,CIVIL APPEAL NO. 6405/2015, CIVIL APPEAL NO. 5436/2016,CIVIL APPEAL NO.9705/2018 @ SLP (C) NO. 3533/2017,CIVIL APPEAL NOS.5974-5977/2012,CIVIL APPEAL NO. 4836/2017,CIVIL APPEAL NO.9650/2018 @ SLP (C) NO. 552/2018,CIVIL APPEAL NO.9702/2018 @ SLP (C) NO. 5147/2017,CIVIL APPEAL NO. 1009/2014,CIVIL APPEAL NO. 11305/2013,CIVIL APPEAL NO.9643/2018 @ SLP (C) NO. 10997/2018,CIVIL APPEAL NO.10905/2014,CIVIL APPEAL NO. 6578/2015,CIVIL APPEAL NO.9514/2017,C.A. NO.9706/2018 @ SLP (C) NO.20239/2017,CIVIL APPEAL NO.9654/2018 @ SLP (C) NO.570/2018,CIVIL APPEAL NO. 21800/2017,C.A. NO.9688/2018 @ SLP (C) NO. 4711/2015,CIVIL APPEAL NO. 18774/2017,CIVIL APPEAL NO.9658/2018 @ SLP (C) NO.17543/2015,CIVIL APPEAL NO. 6406/2015,CIVIL APPEAL NO. 18739/2017,CIVIL APPEAL NO.2451/2017,CIVIL APPEAL NO. 21808/2017,CIVIL APPEAL NO. 2452/2017,CIVIL APPEAL NO.9723/2018 @ SLP(C)NO.25688/2018 @ SLP(C) D. NO.22813/2017 , C.A. NO.9665/2018 @ SLP (C) NO. 551/2018,CIVIL APPEAL NO.9667/2018 @ SLP (C) 546/2018,CIVIL APPEAL NO. 13679/2015,CIVIL APPEAL NO. 4647/2018,CIVIL APPEAL NO. 4932/2012,CIVIL APPEAL NO. 10903/2014,CIVIL APPEAL NO. 8294/2016,CIVIL APPEAL NO. 14558/2015,CIVIL APPEAL NO.9690/2018 @ SLP (C) NO.22951/2015,C.A. NO.9767/2018 @ SLP (C) NO. 16826/2016,CIVIL APPEAL NO. 13765/2015,C.A. NO.9707/2018 @ SLP (C) NO. 6403/2017,CIVIL APPEAL NO. 2538/2016, CIVIL APPEAL NO.9821/2018 @ SLP(C)NO.25845/2018 @ SLP(C) D. NO. 15597/2017, CIVIL APPEAL NO.9708/2018 @ SLP (C) NO. 31718/2017,CIVIL APPEAL NO. 2542/2018,CIVIL APPEAL NO. 2543/2018,C.A. NO.9678/2018 @ SLP (C) NO. 9597/2018,CIVIL APPEAL NO. 11342/2016,CIVIL APPEAL NO.6516/2015,CIVIL APPEAL NO.5487/2015, CIVIL APPEAL NO. 8036/2016,CIVIL APPEAL NO. 929/2016, CIVIL APPEAL NO._____/2018 @ SLP(C)NO._____/2018 @ SLP(C) D. NO. 14604/2017,CIVIL APPEAL NO.9691/2018 @ SLP (C) NO. 9945/2015,C.A. NO.9736/2018 @ SLP (C) NO. 736/2016,CIVIL APPEAL NO. 8043/2016,C.A. NO.9937/2018 @ SLP (C) NO. 15260/2017,CIVIL APPEAL NO.8418/2016,CIVIL APPEAL NO. 11306/2013,CIVIL APPEAL NO. 10474/2014,CIVIL APPEAL NO. 6699/2014,CIVIL APPEAL NO.9692/2018 @ SLP (C) NO. 22379/2015.

O R D E R

Delay condoned.

Leave granted.

In these appeals the tax effect is less than Rs. 1 crore and are covered by the Circular of CBDT.

These appeals are, accordingly, dismissed. However, it will be open to the Income-Tax Department to seek review in any of these matters, if it is pointed out that the tax effect is more than Rs.1 Crore.

.....J.

[A.K. SIKRI]

.....J.

[ASHOK BHUSHAN]

NEW DELHI;
SEPTEMBER 05, 2018.

ITEM NO.13-117,119-120 COURT NO.5 SECTION III,IV,IVA,IVB,IX,XI,XIA,XV

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). 7041/2011

COMMISSIONER OF INCOME TAX 11

Appellant(s)

VERSUS

M/S C.C.CHOKSHI AND CO.

Respondent(s)

WITH

S.L.P. (C) ...CC No. 1764/2017 (IX)

C.A. No. 2916/2012 (IX)

SLP(C) No. 21852/2012 (IX)

C.A. No. 6173/2016 (III)

Date : 05-09-2018 These matters were called on for hearing today.

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

WITH

SLP(C) No. 26746/2012 (IV-A)
CIVIL APPEAL No(s). 4068/2013 (IV-A)
SLP(C) No(s). 5223/2013 (IV-A)
SLP(C) No(s). 18009/2013 (IV-A)
SLP(C) No(s). 18008/2013 (IV-A)
CIVIL APPEAL No(s). 102/2014 (IV-A)
CIVIL APPEAL No(s). 100/2014 (IV-A)
SLP(C) No(s). 978/2014 (IV-A)
CIVIL APPEAL No(s). 101/2014 (IV-A)
CIVIL APPEAL No(s). 8520/2014 (IV-A)
CIVIL APPEAL No(s). 6361/2014 (IV-A)
CIVIL APPEAL No(s). 3875/2010 (III)
CIVIL APPEAL No(s). 6939/2009 (III)
SLP(C) No(s). 28784/2017 (III)
CIVIL APPEAL No(s). 7335/2013 (III)
CIVIL APPEAL No(s). 7344/2013 (III)
CIVIL APPEAL No(s). 7343/2013 (III)
CIVIL APPEAL No(s). 7336/2013 (III)
CIVIL APPEAL No(s). 7342/2013 (III)
CIVIL APPEAL No(s). 1608/2009 (III)
CIVIL APPEAL No(s). 7339/2013 (III)
CIVIL APPEAL No(s). 7337/2013 (III)

CIVIL APPEAL No(s) . 7217/2010 (III)
CIVIL APPEAL No(s) . 7216/2011 (III)
CIVIL APPEAL No(s) . 4907/2012
CIVIL APPEAL No(s) . 8995/2018 (xv)
SLP(C) No(s) . 21840/2012 (III)
SLP(C) No(s) . 22965/2014 (III)
SLP(C) . .CC No(s) .12872/2014 (III)
SLP(C) No(s) . 20485/2015 (III)
SLP(C) No(s) . 23755/2018 (xv)
CIVIL APPEAL No(s) . 5384/2015 (III)
SLP(C) . .CC No . 4159/2017 (III)
SLP(C) No(s) . 18494/2017 (III)
SLP(C) No(s) . 26938/2017 (III)
SLP(C) No(s) . 9638/2018 (III)
SLP(C) No(s) . 11044/2018 (III)
SLP(C) No(s) . 16642/2018 (III)
CIVIL APPEAL No(s) . 9045/2017 (III)
CIVIL APPEAL No(s) . 3888/2010 (III)
CIVIL APPEAL No(s) . 3889/2010 (III)
CIVIL APPEAL No(s) . 1954/2011 (III)
CIVIL APPEAL No(s) . 1955/2011 (III)
CIVIL APPEAL No(s) . 1956/2011 (III)
CIVIL APPEAL No(s) . 9635/2011 (III)
CIVIL APPEAL No(s) . 2403/2011 (III)
CIVIL APPEAL No(s) . 2404/2011 (III)
CIVIL APPEAL No(s) . 2533/2011 (IX)
CIVIL APPEAL No(s) . 2532/2011 (IX)
CIVIL APPEAL No(s) . 14096/2015 (III)
CIVIL APPEAL No(s) . 10442/2017 (III)
SLP(C) No(s) . 20728/2017 (III)
CIVIL APPEAL No(s) . 10438/2017 (III)
CIVIL APPEAL No(s) . 11037/2017 (III)
CIVIL APPEAL No(s) . 10209/2010 (III)
CIVIL APPEAL No(s) . 7739-7752/2011 (III)
CIVIL APPEAL No(s) . 3033/2010 (III)
CIVIL APPEAL No(s) . 10481/2010 (IX)
CIVIL APPEAL No(s) . 8529/2014 (III)
CIVIL APPEAL No(s) . 8530/2014 (III)
CIVIL APPEAL No(s) . 8012/2014 (III)
CIVIL APPEAL No(s) . 609/2012 (IVA)
SLP(C) No(s) . 28609/2014 (III)
SLP(C) No(s) . 33058/2014 (III)
CIVIL APPEAL No(s) . 8532/2014 (III)
CIVIL APPEAL No(s) . 8531/2014 (III)
SLP(C) No(s) . 29659/2014 (III)
SLP(C) No(s) . 29229/2014 (III)
SLP(C) No(s) . 29232/2014 (III)
SLP(C) No(s) . 29233/2014 (III)
SLP(C) No(s) . 29230/2014 (III)
SLP(C) No(s) . 29660/2014 (III)
SLP(C) No(s) . 33661/2014 (III)
SLP(C) No(s) . 12560/2015 (III)
CIVIL APPEAL No(s) . 3268/2016 (III)

SLP(C) No(s). 12447/2017(III)
SLP(C) No(s). 12448/2017(III)
SLP(C) No(s). 13167/2018(III)
CIVIL APPEAL No(s). 239/2012 (III-A)
CIVIL APPEAL No(s). 240/2012 (III-A)
CIVIL APPEAL No(s). 243/2012 (III-A)
CIVIL APPEAL No(s). 241/2012 (III)
CIVIL APPEAL No(s). 242/2012 (III-A)
CIVIL APPEAL No(s). 5941/2012 (III)
CIVIL APPEAL No(s). 72/2014 (III)
CIVIL APPEAL No(s). 73/2014 (III)
CIVIL APPEAL No(s). 8488/2012 (XII)
CIVIL APPEAL No(s). 3697/2012 (III)
CIVIL APPEAL No(s). 3314/2015 (III)
CIVIL APPEAL No(s). 3768/2015 (III)
CIVIL APPEAL No(s). 4375/2015 (III)
SLP(C) No(s). 19434/2015 (III)
CIVIL APPEAL No(s). 5942-5943/2012 (IV)
CIVIL APPEAL No(s). 2590-2593/2012 (III)
CIVIL APPEAL No(s). 4181/2012 (III)
CIVIL APPEAL No(s). 7255/2011 (IV)
CIVIL APPEAL No(s). 4954/2013 (III)
CIVIL APPEAL No(s). 4962/2013 (III)
CIVIL APPEAL No(s). 4955/2013 (III)
CIVIL APPEAL No(s). 4956/2013 (III)
CIVIL APPEAL No(s). 4958/2013 (III)
CIVIL APPEAL No(s). 4963/2013 (III)
CIVIL APPEAL No(s). 4957/2013 (III)
CIVIL APPEAL No(s). 4964/2013 (III)
CIVIL APPEAL No(s). 4959/2013 (III)
CIVIL APPEAL No(s). 4960/2013 (III)
CIVIL APPEAL No(s). 4961/2013 (III)
CIVIL APPEAL No(s). 7211/2012 (IV-A)
CIVIL APPEAL No(s). 7212/2012 (IV-A)
CIVIL APPEAL No(s). 7943/2012 (IV-A)
CIVIL APPEAL No(s). 745/2013 (IV-A)
SLP(C) No(s). 3099/2014 (IX)
SLP(C) No(s). 10300/2014 (IX)
CIVIL APPEAL No(s). 1296/2015 (XII-A)
CIVIL APPEAL No(s). 5232/2015 (III)
CIVIL APPEAL No(s). 8411/2016 (III)
CIVIL APPEAL No(s). 3637/2018 (III)
CIVIL APPEAL No(s). 4937/2012 (XI-A)
CIVIL APPEAL No(s). 4935/2012 (XI-A)
CIVIL APPEAL No(s). 4934/2012 (XI-A)
CIVIL APPEAL No(s). 4936/2012 (XI-A)
CIVIL APPEAL No(s). 4933/2012 (XI-A)
CIVIL APPEAL No(s). 1549/2017 (III)
CIVIL APPEAL No(s). 2571/2017 (III)
CIVIL APPEAL No(s). 7003/2017 (III)
CIVIL APPEAL No(s). 5511/2017 (III)
CIVIL APPEAL No(s). 6403/2017 (III)
CIVIL APPEAL No(s). 5103/2012 (IV-A)

CIVIL APPEAL No(s) . 5923/2012 (IV-A)
CIVIL APPEAL No(s) . 5568/2012 (XI-A)
CIVIL APPEAL No(s) . 2931/2013 (XIV)
CIVIL APPEAL No(s) . 5468/2013 (IV-A)
CIVIL APPEAL No(s) . 2979/2016 (IV-A)
CIVIL APPEAL No(s) . 5418-5419/2016 (IV-A)
CIVIL APPEAL No(s) . 9043/2016 (XI-A)
CIVIL APPEAL No(s) . 6057/2017 (IV-A)
CIVIL APPEAL No(s) . 9794/2017 (IV-A)
CIVIL APPEAL No(s) . 17337/2017 (IV-A)
CIVIL APPEAL No(s) . 1277/2018 (XV)
CIVIL APPEAL No(s) . 4996/2018 (IV-A)
CIVIL APPEAL No(s) . 8063/2018 (IV-A)
SLP(C) No(s) . 19233/2018 (IV-A)
CIVIL APPEAL No(s) . 7139/2018 (III-A)
SLP(C) No(s) . 20519/2018 (XV)
SLP(C) No(s) . 21980/2018 (XV)
CIVIL APPEAL No(s) . 4939/2012 (III-A)
CIVIL APPEAL No(s) . 13679/2015 (III-A)
CIVIL APPEAL No(s) . 4176/2012 (IX)
CIVIL APPEAL No(s) . 4172/2012 (IX)
CIVIL APPEAL No(s) . 4175/2012 (IX)
CIVIL APPEAL No(s) . 4174/2012 (IX)
CIVIL APPEAL No(s) . 4173/2012 (IX)
CIVIL APPEAL No(s) . 4177/2012 (IX)
CIVIL APPEAL No(s) . 6190/2013 (III)
CIVIL APPEAL No(s) . 722/2013 (III)
SLP(C) No(s) . 17024/2016 (IX)
SLP(C) No(s) . 9882/2014 (IX)
CIVIL APPEAL No(s) . 2537/2016 (III)
SLP(C) No(s) . 9883/2014 (IX)
SLP(C) No(s) . 26480/2015 (IX)
SLP(C) No(s) . 22768/2015 (IX)
SLP(C) No(s) . 26481/2015 (IX)
CIVIL APPEAL No(s) . 5321-5322/2012 (XI-A)
SLP(C) No(s) . 21841/2012 (XI)
CIVIL APPEAL No(s) . 2743-2746/2013 (XI-A)
CIVIL APPEAL No(s) . 5460-5461/2013 (III-A)
CIVIL APPEAL No(s) . 11299-11302/2013 (III-A)
CIVIL APPEAL No(s) . 292/2014 (III)
CIVIL APPEAL No(s) . 6699/2014 (III)
CIVIL APPEAL No(s) . 17283/2015 (XII-A)
CIVIL APPEAL No(s) . 17284/2015 (XII-A)
CIVIL APPEAL No(s) . 17276/2015 (XII-A)
CIVIL APPEAL No(s) . 7101-7102/2017 (XI-A)
SLP(C) No(s) . 22875-22881/2017 (XI)
CIVIL APPEAL No(s) . 6332/2012 (III)
CIVIL APPEAL No(s) . 4515/2013 (III)
CIVIL APPEAL No(s) . 6817/2013 (III)
CIVIL APPEAL No(s) . 4519/2013 (III)
CIVIL APPEAL No(s) . 4517/2013 (III)
CIVIL APPEAL No(s) . 4516/2013 (III)
CIVIL APPEAL No(s) . 4518/2013 (III)

CIVIL APPEAL No(s) . 4520/2013 (III)
SLP(C) No(s) . 9870/2014 (IX)
CIVIL APPEAL No(s) . 4932/2012 (III)
CIVIL APPEAL No(s) . 9291/2013 (III-A)
CIVIL APPEAL No(s) . 9292/2013 (III-A)
CIVIL APPEAL No(s) . 9293/2013 (III-A)
CIVIL APPEAL No(s) . 9294/2013 (III-A)
CIVIL APPEAL No(s) . 6333/2012 (III)
CIVIL APPEAL No(s) . 5218/2017 (IV)
CIVIL APPEAL No(s) . 8906/2012 (III)
CIVIL APPEAL No(s) . 8907/2012 (III)
CIVIL APPEAL No(s) . 2072-2073/2012 (IV-A)
RP(C) No. 2643/2014 in SLP(C) No. 7921/2014 (IV-A)
CIVIL APPEAL No(s) . 166/2018 (III-A)
CIVIL APPEAL No(s) . 8922/2013 (IV-A)
CIVIL APPEAL No(s) . 8532/2013 (III)
SLP(C) No(s) . 13023/2014 (IV-A)
SLP(C) No(s) . 17645/2014 (IV-A)
SLP(C) No(s) . 13024/2014 (IV-A)
SLP(C) No(s) . 766/2015 (IV-A)
SLP(C) No(s) . 2373/2015 (IV-A)
SLP(C) No(s) . 9144/2015 (IV-A)
SLP(C) No(s) . 10814/2015 (IV-A)
SLP(C) No(s) . 13364/2015 (IV-A)
SLP(C) No(s) . 13363/2015 (IV-A)
SLP(C) No(s) . 17384/2015 (IV-A)
SLP(C) No(s) . 17379/2015 (IV-A)
SLP(C) No(s) . 17387/2015 (IV-A)
SLP(C) No(s) . 17382/2015 (IV-A)
SLP(C) No(s) . 17385/2015 (IV-A)
SLP(C) No(s) . 19150/2015 (IV-A)
SLP(C) No(s) . 28568/2015 (IX)
CIVIL APPEAL No(s) . 2406-2407/2016 (IV-A)
CIVIL APPEAL No(s) . 829/2018 (IV-A)
CIVIL APPEAL No(s) . 2271/2018 (IV-A)
SLP(C) No(s) . 10915/2018 (IV-A)
CIVIL APPEAL No(s) . 11306/2013 (III)
CIVIL APPEAL No(s) . 5974-5977/2012 (IX)
CIVIL APPEAL No(s) . 8291/2015 (III)
CIVIL APPEAL No(s) . 1426/2016 (III)
CIVIL APPEAL No(s) . 4450/2016 (III)
CIVIL APPEAL No(s) . 4451/2016 (III)
CIVIL APPEAL No(s) . 1436/2016 (III)
CIVIL APPEAL No(s) . 2691/2016 (III)
CIVIL APPEAL No(s) . 2408/2016 (III)
CIVIL APPEAL No(s) . 3281/2016 (III)
CIVIL APPEAL No(s) . 5000/2016 (III)
CIVIL APPEAL No(s) . 3280/2016 (IV-A)
CIVIL APPEAL No(s) . 5001/2016 (III)
CIVIL APPEAL No(s) . 4230/2016 (III)
CIVIL APPEAL No(s) . 3904/2016 (III)
CIVIL APPEAL No(s) . 5475/2016 (III)
CIVIL APPEAL No(s) . 4999/2016 (III)

CIVIL APPEAL No(s). 9514/2017 (III)
Diary No. 22813/2017 (IX)
CIVIL APPEAL No(s). 10903/2014 (III)
CIVIL APPEAL No(s). 10905/2014 (III)
CIVIL APPEAL No(s). 3797/2014 (III)
CIVIL APPEAL No(s). 6578/2015 (III)
CIVIL APPEAL No(s). 3796/2014 (III)
SLP(C) No(s). 17543/2015 (III)
CIVIL APPEAL No(s). 2003/2014 (III)
CIVIL APPEAL No(s). 11304/2013 (III)
CIVIL APPEAL No(s). 11305/2013 (III)
CIVIL APPEAL No(s). 11303/2013 (III)
CIVIL APPEAL No(s). 5487/2015 (III)
CIVIL APPEAL No(s). 6516/2015 (III)
CIVIL APPEAL No(s). 18774/2017 (III)
SLP(C) No(s). 21848/2012 (IV-A)
CIVIL APPEAL No(s). 9654/2013 (III-A)
CIVIL APPEAL No(s). 8036/2016 (III)
CIVIL APPEAL No(s). 8037/2016 (III)
CIVIL APPEAL No(s). 8042/2016 (III)
CIVIL APPEAL No(s). 8038/2016 (III)
CIVIL APPEAL No(s). 8040/2016 (III)
CIVIL APPEAL No(s). 8039/2016 (III)
CIVIL APPEAL No(s). 8044/2016 (III)
CIVIL APPEAL No(s). 8041/2016 (III)
CIVIL APPEAL No(s). 8043/2016 (III)
CIVIL APPEAL No(s). 1009/2014 (III)
CIVIL APPEAL No(s). 1010/2014 (III)
SLP(C) No(s). 1561/2018 (III)
SLP(C) No(s). 22586/2017 (III)
SLP(C) No(s). 18873/2017 (III)
SLP(C) No(s). 18872/2017 (III)
SLP(C) No(s). 19576/2017 (III)
SLP(C) No(s). 28941/2017 (III)
SLP(C) No(s). 7116/2013 (III)
CIVIL APPEAL No(s). 4016/2014 (III)
CIVIL APPEAL No(s). 10603/2014 (III)
CIVIL APPEAL No(s). 10780/2014 (III)
CIVIL APPEAL No(s). 10781/2014 (III)
CIVIL APPEAL No(s). 10782/2014 (III)
CIVIL APPEAL No(s). 10783/2014 (III)
CIVIL APPEAL No(s). 6405/2015 (IV)
CIVIL APPEAL No(s). 6406/2015 (IV)
CIVIL APPEAL No(s). 3798/2014 (III)
CIVIL APPEAL No(s). 14272/2015 (III)
CIVIL APPEAL No(s). 929/2016 (III)
CIVIL APPEAL No(s). 7920/2013 (III)
CIVIL APPEAL No(s). 6120/2018 (XIV)
CIVIL APPEAL No(s). 6119/2018 (XIV)
Diary No. 13952/2018 (XIV)
CIVIL APPEAL No(s). 6776/2018 (XIV)
CIVIL APPEAL No(s). 14555/2015 (III)
CIVIL APPEAL No(s). 14573/2015 (III)

CIVIL APPEAL No(s) . 14575/2015 (III)
CIVIL APPEAL No(s) . 14572/2015 (III)
CIVIL APPEAL No(s) . 14561/2015 (III)
CIVIL APPEAL No(s) . 14558/2015 (III)
CIVIL APPEAL No(s) . 14557/2015 (III)
CIVIL APPEAL No(s) . 14559/2015 (III)
CIVIL APPEAL No(s) . 14560/2015 (III)
CIVIL APPEAL No(s) . 10235/2014 (III)
CIVIL APPEAL No(s) . 10236/2014 (III)
CIVIL APPEAL No(s) . 6402/2015 (III)
CIVIL APPEAL No(s) . 6403/2015 (III)
CIVIL APPEAL No(s) . 5110/2015 (III)
CIVIL APPEAL No(s) . 10237/2014 (III)
CIVIL APPEAL No(s) . 5100/2015 (III)
CIVIL APPEAL No(s) . 5488/2015 (III)
CIVIL APPEAL No(s) . 5132/2015 (III)
CIVIL APPEAL No(s) . 6111/2015 (III)
CIVIL APPEAL No(s) . 6716/2015 (III)
CIVIL APPEAL No(s) . 7246/2015 (III)
CIVIL APPEAL No(s) . 4529/2014 (III-A)
CIVIL APPEAL No(s) . 5519/2014 (III-A)
CIVIL APPEAL No(s) . 3107/2016 (IV-A)
CIVIL APPEAL No(s) . 3900/2016 (IV-A)
CIVIL APPEAL No(s) . 20961/2017 (III-A)
CIVIL APPEAL No(s) . 1617/2018 (III-A)
CIVIL APPEAL No(s) . 13764/2015 (III-A)
CIVIL APPEAL No(s) . 13765/2015 (III-A)
SLP(C) No(s) . 19431/2014 (IV-A)
CIVIL APPEAL No(s) . 13442/2015 (III)
CIVIL APPEAL No(s) . 2108/2016 (XII-A)
CIVIL APPEAL No(s) . 2109/2016 (XII-A)
CIVIL APPEAL No(s) . 2110/2016 (XII-A)
CIVIL APPEAL No(s) . 3475/2016 (XII-A)
CIVIL APPEAL No(s) . 4229/2016 (XII-A)
CIVIL APPEAL No(s) . 3251/2016 (XII-A)
CIVIL APPEAL No(s) . 6071/2016 (XII-A)
CIVIL APPEAL No(s) . 9056/2016 (XII-A)
CIVIL APPEAL No(s) . 2630/2017 (III-A)
CIVIL APPEAL No(s) . 3370/2017 (III-A)
CIVIL APPEAL No(s) . 10605/2014 (III)
CIVIL APPEAL No(s) . 10604/2014 (III)
CIVIL APPEAL No(s) . 10606/2014 (III)
SLP(C) No(s) . 9866/2015 (IV-A)
SLP(C) No(s) . 22951/2015 (IV-A)
SLP(C) No(s) . 12914/2015 (IV-A)
SLP(C) No(s) . 10781/2015 (IV-A)
SLP(C) No(s) . 12915/2015 (IV-A)
SLP(C) No(s) . 14444/2015 (IV-A)
SLP(C) No(s) . 22379/2015 (IV-A)
SLP(C) No(s) . 24218/2015 (IV-A)
SLP(C) No(s) . 25344/2015 (IV-A)
SLP(C) No(s) . 736/2016 (IV-A)
SLP(C) . . .CC No(s) . 12561/2016 (IV-A)

CIVIL APPEAL No(s). 4304/2018 (III)
 CIVIL APPEAL No(s). 4305/2018 (III)
 Diary No. 6150/2018 (IX)
 SLP(C) No. 13844/2018 (IX)
 Civil Appeal No(s). 10474/2014 (III)
 C.A. No. 2538/2016 (III)
 C.A. No. 9321/2016 (III)
 C.A. No. 8294/2016 (III)
 C.A. No. 11345/2016 (III)
 C.A. No. 3292/2017 (III)
 C.A. No. 3818/2017 (IV-A)
 SLP(C) No. 023300 / 2017 (IX)
 (IA No.49756/2017-CONDONATION OF DELAY IN FILING)
 SLP(C) No. 17512/2017 (IX)
 C.A. No. 9491/2017 (III)
 C.A. No. 10420/2017 (III)
 C.A. No. 18739/2017 (IV-A)
 C.A. No. 20914/2017 (III)
 Civil Appeal No(s). 9162/2015 (III)
 C.A. No. 9161/2015 (III)
 C.A. No. 9163/2015 (III)
 SLP(C) No. 17010/2017 (IX)
 (FOR ADMISSION and I.R. and IA No.51265/2017-EXEMPTION FROM FILING
 C/C OF THE IMPUGNED JUDGMENT)
 SLP(C) No. 21127/2017 (IX)
 (FOR ADMISSION and I.R. and IA No.58410/2017-CONDONATION OF DELAY
 IN FILING and IA No.58411/2017-EXEMPTION FROM FILING C/C OF THE
 IMPUGNED JUDGMENT)
 SLP(C) No. 23479/2017 (IX)
 (IA No.64058/2017-CONDONATION OF DELAY IN FILING and IA
 No.64064/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 C.A. No. 11208/2017 (III)
 C.A. No. 9953/2017 (III)
 C.A. No. 2595/2015 (III)
 SLP(C) 4711/2015 (IV-A)
 C.A. NO. 58/2017 (III)
 C.A. No. 61/2017 (III)
 C.A. No. 59/2017 (III)
 C.A. No. 63/2017 (III)
 C.A. No. 60/2017 (III)
 C.A. No. 65/2017 (III)
 C.A. No. 62/2017 (III)
 C.A. No. 64/2017 (III)
 C.A. No. 4647/2018 (III)
 SLP(C) No(s). 26752/2015 (III)
 SLP(C) No(s). 34929/2017 (III)
 C.A. No. 2451/2017 (III)
 C.A. No. 2452/2017 (III)
 SLP(C) No(s). 30284/2015 (XIV)
 SLP(C) No(s). 34987/2015 (XIV)
 SLP(C) No(s). 31311/2015 (XIV)
 SLP(C) No(s). 31295/2015 (XIV)
 SLP(C) No(s). 30283/2015 (XIV)

SLP (C) No (s) . 31297/2015 (XIV)
 SLP (C) No (s) . 796/2016 (III)
 SLP (C) No (s) . 31431/2016 (IX)
 SLP (C) No (s) . 23322/2016 (IX)
 SLP (C) No (s) . 31428/2016 (IX)
 SLP (C) No (s) . 27256/2016 (IX)
 SLP (C) No (s) . 33736/2016 (XIV)
 SLP (C) No (s) . 34142/2016 (III)
 SLP (C) No (s) . 34890/2016 (IV-B)
 SLP (C) No (s) . 197/2017 (IX)
 SLP (C) No (s) . 3138/2017 (III)
 SLP (C) No (s) . 3136/2017 (III)
 SLP (C) No (s) . 6896/2017 (XIV)
 SLP (C) No (s) . 5149/2017 (XIV)
 SLP (C) No (s) . 5190/2017 (IV-B)
 SLP (C) No (s) . 5189/2017 (IV-B)
 SLP (C) No (s) . 14465/2017 (IV-B)
 SLP (C) ...CC No (s) . 8612/2017 (XIV)
 SLP (C) ...CC No (s) . 8215/2017 (XIV)
 SLP (C) No (s) . 19322/2017 (XIV)
 SLP (C) ..CC No (s) . 8924/2017 (XIV)
 SLP (C) No (s) . 14604/2017 (IV-B)
 SLP (C) No (s) . 15229/2017 (IV-B)
 SLP (C) No (s) . 15597/2017 (IV-B)
 SLP (C) No (s) . 17646/2017 (IV-B)
 SLP (C) No (s) . 27280/2017 (IV-B)
 SLP (C) No (s) . 19841/2017 (IV-B)
 SLP (C) No (s) . 720/2018 (XIV)
 SLP (C) No (s) . 27498/2017 (XIV)
 SLP (C) No (s) . 29991/2017 (IV-B)
 SLP (C) No (s) . 30215/2017 (XIV)
 CIVIL APPEAL No (s) . 18595/2017 (XVII)
 CIVIL APPEAL No (s) . 18474/2017 (IV)
 SLP (C) No (s) . 722/2018 (IV-B)
 SLP (C) No (s) . 31873/2017 (IV-B)
 SLP (C) No (s) . 32081/2017 (XIV)
 SLP (C) No (s) . 31720/2017 (IV-B)
 SLP (C) No (s) . 31718/2017 (IV-B)
 SLP (C) No (s) . 32236/2017 (XIV)
 CIVIL APPEAL No (s) . 19861/2017 (IV)
 SLP (C) No (s) . 33218/2017 (IV-B)
 SLP (C) No (s) . 729/2018 (IV-B)
 Diary No. 40816/2017 (IV-B)
 SLP (C) No (s) . 2250/2018 (IV-B)
 SLP (C) No (s) . 12200/2018 (XIV)
 SLP (C) No (s) . 2486/2018 (XIV)
 SLP (C) No (s) . 4186/2018 (XIV)
 SLP (C) No (s) . 4191/2018 (XIV)
 SLP (C) No (s) . 12202/2018 (XIV)
 SLP (C) No (s) . 12204/2018 (XIV)
 Diary No. 4363/2018 (XIV)
 Diary No. 6113/2018 (IV-B)
 Diary No. 8704/2018 (IV-B)

SLP(C) No(s). 16644/2018 (IV-B)
 SLP(C) No(s). 16889/2018 (XIV)
 SLP(C) No(s). 16245/2018 (XIV)
 Diary No. 22819/2018 (XIV)
 C.A. No. 2542/2018 (III)
 C.A. No. 2543/2018 (III)
 SLP(C) No. 34997-35001/2015 (IV-A)
 SLP(C) No. 35669-35671/2015 (IV-A)
 SLP(C) No. 35004-35005/2015 (IV-A)
 SLP(C) No. 35314-35315/2015 (IV-A)
 SLP(C) No. 489-491/2016 (IV-A)
 SLP(C) No. 1253-1254/2018 (XI)
 (FOR ADMISSION and I.R. and IA No.138944/2017-CONDONATION OF DELAY
 IN FILING and IA No.138946/2017-EXEMPTION FROM FILING O.T.)
 C.A. No. 65/2016 (III)
 C.A. No. 4452/2016 (III)
 C.A. No. 3186/2015 (IV-A)
 C.A. No. 3187/2015 (IV-A)
 C.A. No. 3222/2015 (IV-A)
 C.A. No. 5103/2015 (IV-A)
 C.A. No. 8295/2015 (III)
 C.A. No. 8297/2015 (III)
 C.A. No. 8296/2015 (III)
 C.A. No. 1404/2016 (IV-A)
 C.A. No. 1407/2016 (IV-A)
 C.A. No. 4433/2016 (IV-A)
 C.A. No. 3286/2016 (IV-A)
 C.A. No. 3176/2016 (IV-A)
 C.A. No. 4750/2016 (IV-A)
 C.A. No. 4445/2016 (IV-A)
 C.A. No. 12279/2016 (IV-A)
 C.A. No. 5420/2016 (IV-A)
 C.A. No. 8035/2016 (III)
 C.A. No. 11288/2016 (XI-A)
 C.A. No. 11986/2016 (III)
 C.A. No. 1253/2017 (IV-A)
 C.A. No. 1252/2017 (IV-A)
 C.A. No. 18433/2017 (XV)
 C.A. No. 11189/2017 (XV)
 (IA No.76749/2017-CONDONATION OF DELAY IN FILING)
 C.A. No. 12852/2017 (XV)
 (FOR ADMISSION and I.R. and IA No.83593/2017-CONDONATION OF DELAY
 IN FILING)
 SLP(C) No. 26520/2017 (XV)
 (IA No.89055/2017-CONDONATION OF DELAY IN FILING)
 SLP(C) No. 26524/2017 (XV)
 (FOR CONDONATION OF DELAY IN FILING ON IA 94125/2017)
 C.A. No. 21553/2017 (XV)
 SLP(C) No. 30831/2017 (XV)
 (IA No.110781/2017-CONDONATION OF DELAY IN FILING)
 C.A. No. 18432/2017 (XV)
 (FOR ADMISSION and I.R. and IA No.107830/2017-CONDONATION OF DELAY
 IN FILING)

SLP(C) No. 9944/2015 (IV-A)
 SLP(C) No. 9945/2015 (IV-A)
 SLP(C) No. 9947/2015 (IV-A)
 SLP(C) No. 9946/2015 (IV-A)
 SLP(C) No. 13361/2015 (IV-A)
 SLP(C) No. 13360/2015 (IV-A)
 C.A. No(s). 3286/2017
 C.A. No. 3288/2017 (III)
 C.A. No. 3287/2017 (III)
 C.A. No. 3290/2017 (III)
 C.A. No. 3289/2017 (III)
 C.A. No. 3291/2017 (III)
 SLP(C) No. 16826/2016 (IV-A)
 C.A. No. 11277/2016 (III)
 C.A. No. 8423/2016 (III)
 C.A. No. 882/2017 (III)
 C.A. No. 4745/2016 (III)
 C.A. No. 3921/2016 (III)
 C.A. No. 11278/2016 (III)
 C.A. No. 11280/2016 (III)
 C.A. No. 11279/2016 (III)
 C.A. No. 11342/2016 (III)
 C.A. No. 9496/2017 (III)
 C.A. No. 9513/2017 (III)
 C.A. No. 10480/2017 (III)
 C.A. No. 10481/2017 (III)
 (IA No.66415/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 C.A. No. 10479/2017 (III)
 (IA No.60246/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 C.A. No. 17015/2017 (III)
 (IA No.100322/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 C.A. No. 16158/2017 (III)
 C.A. No. 21767/2017 (III)
 (IA No.125672/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 SLP(C) No. 11002/2018 (IX)
 (Only SLP (C) No. 11002/2018 to be listed before the Registrar Court on 18.07.2018)
 Diary No(s). 11594/2018 (IX)
 (IA No.55404/2018-CONDONATION OF DELAY IN FILING and IA No.55405/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 C.A. No. 3619/2016 (III)
 C.A. No. 5436/2016 (IV)
 C.A. No. 6374/2016 (XVI)
 C.A.No(s). 6931/2017 (III)
 C.A. No. 5524/2017 (III)
 C.A. No. 6058/2017 (III)
 C.A. No. 8418/2016 (IV-A)
 C.A. No. 9120/2017 (IV-A)
 C.A. No. 13772/2015 (XVI)

C.A. No. 9781-9782/2017 (XVI)
C.A. No. 9920/2016.
SLP(C) No. 18569/2018 (III)
SLP(C) No. 22955/2014 (Iva)
(FOR ADMISSION and I.R. and IA No.76268/2018-CONDONATION OF DELAY
IN FILING)
SLP(C) No. 18570/2018 (III)
(FOR ADMISSION and I.R. and IA No.77479/2018-CONDONATION OF DELAY
IN FILING)
SLP(C) No. 3533/2017 (III)
SLP(C) No. 8371/2017
SLP(C) No. 20239/2017 (III)
SLP(C) No. 546/2018 (III)
SLP(C) No. 5147/2017 (III)
SLP(C) No. 28256/2017 (III)
SLP(C) No. 21941/2017 (IX)
C.A. No. 4834/2017 (III)
C.A. No. 4836/2017 (III)
SLP(C) No. 32885/2017 (III)
SLP(C) No. 552/2018 (III)
SLP(C) No. 551/2018 (III)
SLP(C) No. 570/2018 (III)
SLP(C) No(s).21800/2017 (III)
CIVIL APPEAL No(s). 21808/2017 (III)
SLP(C) No(s). 33532/2017 (III)
CIVIL APPEAL No(s). 437/2018 (III)
CIVIL APPEAL No(s). 4656/2018 (III)
CIVIL APPEAL No(s). 4657/2018 (III)
CIVIL APPEAL No(s). 4658/2018 (III)
SLP(C) No(s). 4659/2018 (III)
SLP(C) No(s). 2874/2018 (III)
SLP(C) No(s). 860/2018 (III)
SLP(C) No(s). 1102/2018 (III)
SLP(C) No(s). 1321/2018 (III)
SLP(C) No(s). 4830/2018 (III)
CIVIL APPEAL No(s). 5605/2018 (III)
SLP(C) No(s). 6403/2017 (III)
CIVIL APPEAL No(s). 3664/2017 (III-A)
SLP(C) No(s). 13740/2017 (III)
SLP(C) No(s). 13741/2017 (III)
SLP(C) No(s). 15260/2017 (III)
SLP(C) No(s). 10833/2018 (III)
SLP(C) No(s). 10834/2018 (III)
SLP(C) No(s). 13119/2018 (III)
SLP(C) No(s). 13118/2018 (III)
SLP(C) No(s). 5927/2018 (III)
SLP(C) No(s). 9597/2018 (III)
SLP(C) No(s). 10082/2018 (III)
SLP(C) No(s). 10997/2018 (III)

Date : 27-08-2018 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE ASHOK BHUSHAN

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

The Registry has listed these matters on the ground that the tax effect is less than Rs. 1 Crore and, therefore, as per the Circular of the CBDT, these are not pressed by the Income tax Department and are to be dismissed on the ground of low tax effect.

In response, the Income Tax Department has handed over the statement which is in three Annexures. Annexure-A gives the list of those cases where the tax effect is above Rs. 1 Crore. Annexure-C mentions certain cases wherein tax effect is less than Rs. 1 Crore, but as per the Department these are not covered by the Notification and come under the exception clause of the said Notification.

The Registry shall put on the website of the Supreme Court the list of cases mentioned in Annexure-A and Annexure-C, as supplied by learned ASG, so that the counsel for the assesses are able to verify the same.

List the matters mentioned in Annexure-A and Annexure-C on 25.09.2018.

The following special leave petitions/appeals mentioned in Annexure-B are de-tagged as they are filed by the assessees.

CIVIL APPEAL No(s). 4935/2012 (XI-A)
 CIVIL APPEAL No(s). 4934/2012 (XI-A)
 CIVIL APPEAL No(s). 4936/2012 (XI-A)
 CIVIL APPEAL No(s). 4933/2012 (XI-A)
 CIVIL APPEAL No(s). 5568/2012 (XI-A)
 CIVIL APPEAL No(s). 5321-5322/2012 (XI-A)
 CIVIL APPEAL No(s). 2743-2746/2013 (XI-A)
 CIVIL APPEAL No(s). 5460-5461/2013 (III-A)
 CIVIL APPEAL No(s). 7101-7102/2017 (XI-A)
 SLP(C) No(s). 22875-22881/2017 (XI)
 CIVIL APPEAL No(s). 8906/2012 (III)
 CIVIL APPEAL No(s). 8907/2012 (III)
 CIVIL APPEAL No(s). 2072-2073/2012 (IV-A)
 RP(C) No. 2643/2014 in SLP(C) No. 7921/2014 (IV-A)
 SLP(C) No(s). 21848/2012 (IV-A)
 SLP(C) No(s). 19431/2014 (IV-A)
 SLP(C) No. 34997-35001/2015 (IV-A)
 SLP(C) No. 35669-35671/2015 (IV-A)
 SLP(C) No. 35004-35005/2015 (IV-A)
 SLP(C) No. 35314-35315/2015 (IV-A)
 SLP(C) No. 489-491/2016 (IV-A)

SLP(C) No. 1253-1254/2018 (XI)
 C.A. No. 9920/2016
 C.A. No. 9781-9782/2017.

The above mentioned special leave petitions/appeals shall be listed in usual course.

CIVIL APPEAL NO(S).2916/2012, CIVIL APPEAL NO. 6173/2016, SLP(C) NO. 21852/2012, S.L.P.(C)...CC NO. 1764/2017, CIVIL APPEAL NO(S). 4173/2012, CIVIL APPEAL NO(S). 4177/2012, CIVIL APPEAL NO(S). 6190/2013, SLP(C) NO(S). 9870/2014, CIVIL APPEAL NO(S). 8922/2013, CIVIL APPEAL NO(S). 8532/2013, SLP(C) NO(S). 9144/2015, SLP(C) NO(S). 17384/2015, SLP(C) NO(S). 17379/2015, SLP(C) NO(S). 17382/2015, SLP(C) NO(S). 17385/2015, CIVIL APPEAL NO(S). 2406-2407/2016, SLP(C) NO(S). 10915/2018, SLP(C) NO.5223/2013, CIVIL APPEAL NO.4529/2014, CIVIL APPEAL NO.3900/2016, CIVIL APPEAL NO.20961/2017, CIVIL APPEAL NO.1617/2018, CIVIL APPEAL NO.2109/2016, CIVIL APPEAL NO.3475/2016, CIVIL APPEAL NO.4229/2016, CIVIL APPEAL NO.6071/2016, CIVIL APPEAL NO.2630/2016, CIVIL APPEAL NO.3370/2017, CIVIL APPEAL NO.3186/2015,CIVIL APPEAL NO.5103/2015, CIVIL APPEAL NO.1404/2016, CIVIL APPEAL NO.1407/2016, CIVIL APPEAL NO.3286/2016, CIVIL APPEAL NO.3176/2016, CIVIL APPEAL NO.4750/2016, CIVIL APPEAL NO.4445/2016, CIVIL APPEAL NO.5420/2016, CIVIL APPEAL NO.8035/2016, CIVIL APPEAL NO.1253/2017, CIVIL APPEAL NO.1252/2017, CIVIL APPEAL NO.12852/2017, SLP (C) NO. 26520/2017, SLP (C) NO. 26524/2017, SLP (C) NO. 26746/2012, CIVIL APPEAL NO.8520/2014, CIVIL APPEAL NO.6361/2014, CIVIL APPEAL NO.7335/2013, CIVIL APPEAL NO.7336/2013, CIVIL APPEAL NO.7342/2013, CIVIL APPEAL NO.1608/2009, CIVIL APPEAL NO.7217/2010, CIVIL APPEAL NO.7216/2011, CIVIL APPEAL NO.5384/2015, SLP (C) NO. 4159/2017, SLP (C) NO. 9638/2018, CIVIL APPEAL NO.3888/2010, CIVIL APPEAL NO.1954/2011, CIVIL APPEAL NO.2532/2011, CIVIL APPEAL NO.14096/2015, CIVIL APPEAL NO.10442/2017, SLP (C) NO.20728/2017, CIVIL APPEAL NO.10438/2017, CIVIL APPEAL NO.10209/2010, CIVIL APPEAL NO.10481/2010, CIVIL APPEAL NO.8529/2014, CIVIL APPEAL NO.8530/2014, CIVIL APPEAL NO.8012/2014, SLP (C) NO. 28609/2014, SLP (C) NO.29659/2014, SLP (C) NO.29229/2014, SLP (C) NO.33661/2014, SLP (C) NO.12560/2015, CIVIL APPEAL NO. 3268/2015, SLP (C) NO. 12447/2017, SLP (C) NO. 13167/2018, CIVIL APPEAL NO.242/2012, CIVIL APPEAL NO. 72/2014, CIVIL APPEAL NO. 3697/2012,CIVIL APPEAL NOS. 2590-2593/2012,CIVIL APPEAL NO. 7255/2011,CIVIL APPEAL NO. 4956/2013,CIVIL APPEAL NO. 4958/2013,CIVIL APPEAL NO. 4963/2013, CIVIL APPEAL NO.7212/2012, CIVIL APPEAL NO. 1296/2015, CIVIL APPEAL NO. 5232/2015,CIVIL APPEAL NO.8411/2016, CIVIL APPEAL NO. 1549/2017,CIVIL APPEAL NO.2571/2017, SLP (C) NO. 13360/2015, SLP (C)NO. 13741/2017,CIVIL APPEAL NO. 59/2017,CIVIL APPEAL NO. 6402/2015,CIVIL APPEAL NO. 3619/2016,CIVIL APPEAL NO. 7246/2015,CIVIL APPEAL NO. 166/2018,CIVIL APPEAL NO.

3904/1026, SLP (C) NO. 5927/2018, SLP (C)NO.4830/2018,CIVIL APPEAL NO. 3818/2017, SLP (C) NO.9866/2015,CIVIL APPEAL NO. 8040/2016,CIVIL APPEAL NO.7116/2013, SLP (C) NO. 34929/2017,CIVIL APPEAL NO. 2003/2014, SLP (C) NO. 9944/2015, CIVIL APPEAL NO. 11304/2013, SLP (C) NO. 13740/2017,CIVIL APPEAL NO.7920/2013, SLP (C) NO. 2874/2018,SLP (C) NO. 10833/2018,CIVIL APPEAL NO. 8037/2016,CIVIL APPEAL NO.62/2017, SLP (C) NO.17512/2017,CIVIL APPEAL NO. 5488/2015,CIVIL APPEAL NO.3289/2017,CIVIL APPEAL NO.6332/2012,CIVIL APPEAL NO.4016/2014, SLP (C) NO.18569/2018,CIVIL APPEAL NO. 58/2017,CIVIL APPEAL NO. 4658/2018, SLP(C) D. NO. 11594/2018, CIVIL APPEAL NO.3664/2017,CIVIL APPEAL NO. 5110/2015,CIVIL APPEAL NO. 64/2017,CIVIL APPEAL NO. 3292/2017, SLP (C) NO. 1321/2018,CIVIL APPEAL NO. 5100/2015,CIVIL APPEAL NO. 4452/2016,CIVIL APPEAL NO. 65/2017,CIVIL APPEAL NO. 5218/2015,CIVIL APPEAL NO. 9163/2015,CIVIL APPEAL NO. 13442/2015,CIVIL APPEAL NO. 2595/2015, SLP (C) NO.1102/2018, SLP (C) NO.33532/2017, SLP (C) NO.21841/2012, SLP (C) NO.13361/2015,CIVIL APPEAL NO. 5605/2018,CIVIL APPEAL NO. 1010/2014, SLP (C) NO. 5147/2017,CIVIL APPEAL NO. 13764/2015,CIVIL APPEAL NO. 6058/2017,CIVIL APPEAL NO. 6405/2015,CIVIL APPEAL NO. 5977/2012,CIVIL APPEAL NO. 5436/2016, SLP (C) NO. 3533/2017,CIVIL APPEAL NOS.5974-5977/2012,CIVIL APPEAL NO. 4836/2017, SLP (C) NO. 552/2018, SLP (C) NO. 5147/2017,CIVIL APPEAL NO. 1009/2014,CIVIL APPEAL NO. 11305/2013, SLP (C) NO. 10997/2018,CIVIL APPEAL NO.10905/2014,CIVIL APPEAL NO. 6578/2015,CIVIL APPEAL NO.9514/2017, SLP (C) NO.20239/2017, SLP (C) NO.570/2018,CIVIL APPEAL NO. 21800/2017, SLP (C) NO. 4711/2015,CIVIL APPEAL NO. 18774/2017, SLP (C) NO.17543/2015,CIVIL APPEAL NO. 6406/2015,CIVIL APPEAL NO. 18739/2017,CIVIL APPEAL NO.2451/2017,CIVIL APPEAL NO. 21808/2017,CIVIL APPEAL NO. 2452/2017, SLP(C) D. NO.22813/2017, SLP (C) NO. 551/2018, SLP (C) 546/2018,CIVIL APPEAL NO. 13679/2015,CIVIL APPEAL NO. 4647/2018,CIVIL APPEAL NO. 4932/2012,CIVIL APPEAL NO. 10903/2014,CIVIL APPEAL NO. 8294/2016,CIVIL APPEAL NO. 14558/2015, SLP (C) NO.22951/2015, SLP (C) NO. 16826/2015,CIVIL APPEAL NO. 13765/2015, SLP (C) NO. 6403/2017,CIVIL APPEAL NO. 2538/2016, SLP(C) D. NO. 15597/2017, SLP (C) NO. 31718/2017,CIVIL APPEAL NO. 2542/2018,CIVIL APPEAL NO. 2543/2018, SLP (C) NO. 9597/2018,CIVIL APPEAL NO. 11342/2016,CIVIL APPEAL NO.6516/2015,CIVIL APPEAL NO.5487/2015, CIVIL APPEAL NO. 8036/2016,CIVIL APPEAL NO. 929/2016, SLP(C) D. NO. 14604/2017, SLP (C) NO. 9945/2015, SLP (C) NO. 736/2015,CIVIL APPEAL NO. 8043/2016, SLP (C) NO. 15260/2017,CIVIL APPEAL NO.8418/2016,CIVIL APPEAL NO. 11306/2013,CIVIL APPEAL NO. 10474/2014,CIVIL APPEAL NO. 6699/2014, SLP (C) NO. 22379/2015.

Delay condoned.

Leave granted.

The appeals are dismissed in terms of the signed order.

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

(ASHWANI THAKUR)
COURT MASTER (SH)

(SAROJ KUMARI GAUR)
COURT MASTER

(Signed order is placed on the file)

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S).2916/2012

COMMISSIONER OF INCOME TAX II

APPELLANT(S)

VERSUS

M/S. C.C. CHOKSHI & CO.

RESPONDENT(S)

WITH

CIVIL APPEAL NO. 6173/2016, CIVIL APPEAL NO.9585/2018 @ SLP(C) NO. 21852/2012, CIVIL APPEAL NO.9724/2018 @ SLP(C) NO. 25689/2018 @ S.L.P.(C)...CC NO. 1764/2017, CIVIL APPEAL NO(S). 4173/2012, CIVIL APPEAL NO(S). 4177/2012, CIVIL APPEAL NO(S). 6190/2013, CIVIL APPEAL NO.9639/2018 @ SLP(C) NO(S). 9870/2014, CIVIL APPEAL NO(S). 8922/2013, CIVIL APPEAL NO(S). 8532/2013, CIVIL APPEAL NO.9669/2018 @ SLP(C) NO(S). 9144/2015, CIVIL APPEAL NO.9671/2018 @ SLP(C) NO(S). 17384/2015, CIVIL APPEAL NO.9674/2018 @ SLP(C) NO(S). 17379/2015, CIVIL APPEAL NO.9676/2018 @ SLP(C) NO(S). 17382/2015, CIVIL APPEAL NO.9677/2018 @ SLP(C) NO(S). 17385/2015, CIVIL APPEAL NO(S). 2406-2407/2016, CIVIL APPEAL NO.9640/2018 @ SLP(C) NO(S). 10915/2018, CIVIL APPEAL NO.9679/2018 @ SLP(C) NO.5223/2013, CIVIL APPEAL NO.4529/2014, CIVIL APPEAL NO.3900/2016, CIVIL APPEAL NO.20961/2017, CIVIL APPEAL NO.1617/2018, CIVIL APPEAL NO.2109/2016, CIVIL APPEAL NO.3475/2016, CIVIL APPEAL NO.4229/2016, CIVIL APPEAL NO.6071/2016, CIVIL APPEAL NO.2630/2016, CIVIL APPEAL NO.3370/2017, CIVIL APPEAL NO.3186/2015, CIVIL APPEAL NO.5103/2015, CIVIL APPEAL NO.1404/2016, CIVIL APPEAL NO.1407/2016, CIVIL APPEAL NO.3286/2016, CIVIL APPEAL NO.3176/2016, CIVIL APPEAL NO.4750/2016, CIVIL APPEAL NO.4445/2016, CIVIL APPEAL NO.5420/2016, CIVIL APPEAL NO.8035/2016, CIVIL APPEAL NO.1253/2017, CIVIL APPEAL NO.1252/2017, CIVIL APPEAL NO.12852/2017, CIVIL APPEAL NO.9721/2018 @ SLP (C) NO. 26520/2017, CIVIL APPEAL NO.9722/2018 @ SLP (C) NO. 26524/2017, CIVIL APPEAL NO.9682/2018 @ SLP (C) NO. 26746/2012, CIVIL APPEAL NO.8520/2014, CIVIL APPEAL NO.6361/2014, CIVIL APPEAL NO.7335/2013, CIVIL APPEAL NO.7336/2013, CIVIL APPEAL NO.7342/2013, CIVIL APPEAL NO.1608/2009, CIVIL APPEAL NO.7217/2010, CIVIL APPEAL NO.7216/2011, CIVIL APPEAL NO.5384/2015, CIVIL APPEAL NO.9822/2018 @ SLP (C) NO. 25849/2018 @ SLP (C) CC NO. 4159/2017, CIVIL APPEAL NO.9762/2018 @ SLP (C) NO. 9638/2018, CIVIL APPEAL NO.3888/2010, CIVIL APPEAL NO.1954/2011, CIVIL APPEAL NO.2532/2011, CIVIL APPEAL NO.14096/2015, CIVIL APPEAL NO.10442/2017, CIVIL APPEAL NO.9595/2018 @ SLP (C)

NO.20728/2017, CIVIL APPEAL NO.10438/2017, CIVIL APPEAL
 NO.10209/2010, CIVIL APPEAL NO.10481/2010, CIVIL APPEAL
 NO.8529/2014, CIVIL APPEAL NO.8530/2014, CIVIL APPEAL
 NO.8012/2014, CIVIL APPEAL NO.9603/2018 @ SLP (C) NO.
 28609/2014, C.A. NO.9607/2018 @ SLP (C) NO.29659/2014,
 CIVIL APPEAL NO.9608/2018 @ SLP (C) NO.29229/2014, CIVIL
 APPEAL NO.9611/2018 @ SLP (C) NO.33661/2014, CIVIL APPEAL
 NO.9615/2018 @ SLP (C) NO.12560/2015, CIVIL APPEAL NO.
 3268/2015, CIVIL APPEAL NO.9627/2018 @ SLP (C) NO.
 12447/2017, CIVIL APPEAL NO.9648/2018 @ SLP (C) NO.
 13167/2018, CIVIL APPEAL NO.242/2012, CIVIL APPEAL NO.
 72/2014, CIVIL APPEAL NO. 3697/2012,CIVIL APPEAL NOS.
 2590-2593/2012,CIVIL APPEAL NO. 7255/2011,CIVIL APPEAL
 NO. 4956/2013,CIVIL APPEAL NO. 4958/2013,CIVIL APPEAL NO.
 4963/2013, CIVIL APPEAL NO.7212/2012, CIVIL APPEAL NO.
 1296/2015, CIVIL APPEAL NO. 5232/2015,CIVIL APPEAL
 NO.8411/2016, CIVIL APPEAL NO. 1549/2017,CIVIL APPEAL
 NO.2571/2017,CIVIL APPEAL NO.9683/2018 @ SLP (C) NO.
 13360/2015,CIVIL APPEAL NO.9631/2018 @ SLP (C)NO.
 13741/2017,CIVIL APPEAL NO. 59/2017,CIVIL APPEAL NO.
 6402/2015,CIVIL APPEAL NO. 3619/2016,CIVIL APPEAL NO.
 7246/2015,CIVIL APPEAL NO. 166/2018,CIVIL APPEAL NO.
 3904/2016,CIVIL APPEAL NO.9765/2018 @ SLP (C) NO.
 5927/2018,CIVIL APPEAL NO.9766/2018 @ SLP
 (C)NO.4830/2018,CIVIL APPEAL NO. 3818/2017, CIVIL APPEAL
 NO.9685/2018 @ SLP (C) NO.9866/2015,CIVIL APPEAL NO.
 8040/2016,CIVIL APPEAL NO.7116/2013,CIVIL APPEAL
 NO.9689/2018 @ SLP (C) NO. 34929/2017,CIVIL APPEAL NO.
 2003/2014,CIVIL APPEAL NO.9686/2018 @ SLP (C) NO.
 9944/2015, CIVIL APPEAL NO. 11304/2013,CIVIL APPEAL
 NO.9693/2018 @ SLP (C) NO. 13740/2017,CIVIL APPEAL
 NO.7920/2013,CIVIL APPEAL NO.9649/2018 @ SLP (C) NO.
 2874/2018,CIVIL APPEAL NO.9641/2018 @ SLP (C) NO.
 10833/2018,CIVIL APPEAL NO. 8037/2016,CIVIL APPEAL
 NO.62/2017,C.A. NO.9719/2018 @ SLP (C)
 NO.17512/2017,CIVIL APPEAL NO. 5488/2015,CIVIL APPEAL
 NO.3289/2017,CIVIL APPEAL NO.6332/2012,CIVIL APPEAL
 NO.4016/2014,CIVIL APPEAL NO.9642/2018 @ SLP (C)
 NO.18569/2018,CIVIL APPEAL NO. 58/2017,CIVIL APPEAL NO.
 4658/2018,CIVIL APPEAL NO.9811/2018 @ SLP(C)NO.25812/2018
 @ SLP(C) SLP(C) D. NO. 11594/2018, CIVIL APPEAL
 NO.3664/2017,CIVIL APPEAL NO. 5110/2015,CIVIL APPEAL NO.
 64/2017,CIVIL APPEAL NO. 3292/2017,C.A. NO.9737/2018 @
 SLP (C) NO. 1321/2018,CIVIL APPEAL NO. 5100/2015,CIVIL
 APPEAL NO. 4452/2016,CIVIL APPEAL NO. 65/2017,CIVIL
 APPEAL NO. 5218/2015,CIVIL APPEAL NO. 9163/2015,CIVIL
 APPEAL NO. 13442/2015,CIVIL APPEAL NO. 2595/2015, CIVIL
 APPEAL NO.9738/2018 @ SLP (C) NO.1102/2018,CIVIL APPEAL
 NO.9696/2018 @ SLP (C) NO.33532/2017, C.A. NO.9718/2018 @
 SLP (C) NO.21841/2012,C.A. NO.9687/2018 @ SLP (C)
 NO.13361/2015,CIVIL APPEAL NO. 5605/2018,CIVIL APPEAL NO.
 1010/2014,CIVIL APPEAL NO.9702/2018 @ SLP (C) NO.
 5147/2017,CIVIL APPEAL NO. 13764/2015,CIVIL APPEAL NO.

6058/2017,CIVIL APPEAL NO. 6405/2015,CIVIL APPEAL NO. 5977/2012,CIVIL APPEAL NO. 5436/2016,CIVIL APPEAL NO.9705/2018 @ SLP (C) NO. 3533/2017,CIVIL APPEAL NOS.5974-5977/2012,CIVIL APPEAL NO. 4836/2017,CIVIL APPEAL NO.9650/2018 @ SLP (C) NO. 552/2018,CIVIL APPEAL NO.9702/2018 @ SLP (C) NO. 5147/2017,CIVIL APPEAL NO. 1009/2014,CIVIL APPEAL NO. 11305/2013,CIVIL APPEAL NO.9643/2018 @ SLP (C) NO. 10997/2018,CIVIL APPEAL NO.10905/2014,CIVIL APPEAL NO. 6578/2015,CIVIL APPEAL NO.9514/1027,C.A. NO.9706/2018 @ SLP (C) NO.20239/2017,CIVIL APPEAL NO.9654/2018 @ SLP (C) NO.570/2018,CIVIL APPEAL NO. 21800/2017,C.A. NO.9688/2018 @ SLP (C) NO. 4711/2015,CIVIL APPEAL NO. 18774/2017,CIVIL APPEAL NO.9658/2018 @ SLP (C) NO.17543/2015,CIVIL APPEAL NO. 6406/2015,CIVIL APPEAL NO. 18739/2017,CIVIL APPEAL NO.2451/2017,CIVIL APPEAL NO. 21808/2017,CIVIL APPEAL NO. 2452/2017,CIVIL APPEAL NO.9723/2018 @ SLP(C)NO.25688/2018 @ SLP(C) D. NO.22813/2017 , C.A. NO.9665/2018 @ SLP (C) NO. 551/2018,CIVIL APPEAL NO.9667/2018 @ SLP (C) 546/2018,CIVIL APPEAL NO. 13679/2015,CIVIL APPEAL NO. 4647/2018,CIVIL APPEAL NO. 4932/2012,CIVIL APPEAL NO. 10903/2014,CIVIL APPEAL NO. 8294/2016,CIVIL APPEAL NO. 14558/2015,CIVIL APPEAL NO.9690/2018 @ SLP (C) NO.22951/2015,C.A. NO.9767/2018 @ SLP (C) NO. 16826/2015,CIVIL APPEAL NO. 13765/2015,C.A. NO.9707/2018 @ SLP (C) NO. 6403/2017,CIVIL APPEAL NO. 2538/2016, CIVIL APPEAL NO.9821/2018 @ SLP(C)NO.25845/2018 @ SLP(C) D. NO. 15597/2017, CIVIL APPEAL NO.9708/2018 @ SLP (C) NO. 31718/2017,CIVIL APPEAL NO. 2542/2018,CIVIL APPEAL NO. 2543/2018,C.A. NO.9678/2018 @ SLP (C) NO. 9597/2018,CIVIL APPEAL NO. 11342/2016,CIVIL APPEAL NO.6516/2015,CIVIL APPEAL NO.5487/2015, CIVIL APPEAL NO. 8036/2016,CIVIL APPEAL NO. 929/2016, CIVIL APPEAL NO._____/2018 @ SLP(C)NO._____/2018 @ SLP(C) D. NO. 14604/2017,CIVIL APPEAL NO.9691/2018 @ SLP (C) NO. 9945/2015,C.A. NO.9736/2018 @ SLP (C) NO. 736/2015,CIVIL APPEAL NO. 8043/2016,C.A. NO.9937/2018 @ SLP (C) NO. 15260/2017,CIVIL APPEAL NO.8418/2016,CIVIL APPEAL NO. 11306/2013,CIVIL APPEAL NO. 10474/2014,CIVIL APPEAL NO. 6699/2014,CIVIL APPEAL NO.9692/2018 @ SLP (C) NO. 22379/2015.

O R D E R

Delay condoned.

Leave granted.

In these appeals the tax effect is less than Rs. 1 crore and are covered by the Circular of CBDT.

These appeals are, accordingly, dismissed. However, it will be open to the Income-Tax Department to seek review in any of these matters, if it is pointed out that the tax effect is more than Rs.1 Crore.

.....J.

[A.K. SIKRI]

.....J.

[ASHOK BHUSHAN]

NEW DELHI;
SEPTEMBER 05, 2018.