

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

Civil Appeal Nos.5455-5456/2012

M/S. RAIBHAGI ASSOCIATES

Appellant(s)

VERSUS

THE COMMISSIONER OF INCOME TAX & ANR.

Respondent(s)

WITH

C.A. No. 5462/2012, C.A. No. 5461/2012, C.A. Nos. 5457-5458/2012
and C.A. Nos. 5459-5460/2012

O R D E R

1. Heard Mr. Preetesh Kapur, the learned Senior counsel appearing for the appellants and Mr. Raghavendra P Shankar, the learned Additional Solicitor General appearing for the Revenue.

2. The only issue involved in these appeals is whether an individual holder of a liquor licence even assuming that the same is meant for partnership firm could be construed as a licence of a partnership firm or being a licence in an individual name could be said to be an association of individuals.

3. The issue by and large is covered by the two decisions of this Court i.e. (i) "Biharilal Jaiswal & Others vs. Commissioner of Income Tax & Others" Reported in (1996) 1 SCC 443 and (ii) "Commissioner of Income Tax, Patiala vs. Rangila Ram & Others" Reported in (2001) 9 SCC 333.

4. In view of the aforesaid, we find no good ground to interfere with the impugned orders passed by the High Court.

5. Way back in the year 2009, a review petition was also filed by the Assessee(s) and the same came to be rejected.

6. These appeals have been taken up for hearing almost after a period of 14 years.

7. It has been brought to our notice by the learned Senior counsel appearing for the appellants - assessees that in the meantime, the regime has changed.

8. According to him, the change of regime would apply to the years in question.

9. We are not getting into this controversy. It is for the appellants to take up this issue before the appropriate forum in accordance with law.

10. The appeals are, accordingly, dismissed.

11. Pending applications, if any, also stand disposed of.

.....J
(J.B. PARDIWALA)

.....J
(R. MAHADEVAN)

NEW DELHI
13TH AUGUST, 2025.

ITEM NO.106

COURT NO.8

SECTION IV-A

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 SCivil Appeal Nos.5455-5456/2012

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Appellant(s)

VERSUS

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C.A. No. 5462/2012 (IV-A)

C.A. No. 5461/2012 (IV-A)

C.A. No. 5457-5458/2012 (IV-A)

C.A. No. 5459-5460/2012 (IV-A)

Date : 13-08-2025 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE R. MAHADEVAN

For Appellant(s) :

Mr. Preetesh Kapur, Sr. Adv.
Ms. Puja Sharma, AOR
Mr. Mohit Chaudhary, Adv.
Ms. Puja Sharma, Adv.
Mr. Kunal Sachdeva, Adv.
Ms. Madhuri Jain, Adv.
Mr. Raghav Dikshit, Adv.
Mr. Nishant Walia, Adv.
Ms. Katyayani Vajpeey, Adv.
Ms. Bhanu Pathania, Adv.
Mr. Nimmi Babu, Adv.
Ms. Nakshatra Shandilya, Adv.

For Respondent(s) :

Mr. Raghavendra P Shankar, A.S.G.
Mr. Raj Bahadur Yadav, AOR
Mr. Karan Lahiri, Adv.
Mr. Navanjay Mahapatra, Adv.
Mr. Sarthak Karol, Adv.
Ms. Priyanka Terdal, Adv.

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

1. The appeals are dismissed, in terms of the signed order.

2. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)

(Signed Order is placed on the file)