

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S).2596/2012

COMMISSIONER OF INCOME TAX-I COIMBATORE

APPELLANT(S)

VERSUS

M/S EMERALD JEWEL INDUSTRY PVT. LTD.

RESPONDENT(S)

WITH

SLP(C) No. 35128/2010, SLP(C) No. 36330-36331/2010, SLP(C) No. 4016/2011, SLP(C) No. 4084/2011, SLP(C) No. 4085/2011, SLP(C) No. 4773/2011, SLP(C) No. 9658/2011, SLP(C) No. 10404/2011, SLP(C) No. 13775/2011, SLP(C) No. 14138/2011, SLP(C) No. 14287/2011, SLP(C) No. 17416/2011, SLP(C) No. 22281/2011, SLP(C) No. 23601/2011, SLP(C) No. 33941/2011, C.A. No. 2600/2012, C.A. No. 7872/2012, SLP(C) No. 10455/2012, SLP(C) No. 19496/2012, SLP(C) No. 25010/2012, SLP(C) No. 27673/2012, SLP(C) No. 35431/2012, C.A. No. 382/2013, SLP(C) No. 1569/2013, SLP(C) No. 20271-20272/2013, SLP(C) No. 27219/2014, C.A. No. 5192/2015, C.A. No. 5193/2015, C.A. No. 5194/2015, C.A. No. 5201/2015, C.A. No. 5202/2015, C.A. No. 5203/2015, C.A. No. 5204/2015, C.A. No. 5205/2015, C.A. No. 5206/2015, C.A. No. 5207/2015, C.A. No. 5208/2015, SLP(C) No. 14943/2016, SLP(C) No. 14944/2016, C.A. No. 5209/2015, C.A. No. 5210/2015, C.A. No. 5211/2015, C.A. No. 5212/2015, C.A. No. 5213/2015, C.A. No. 5214/2015, C.A. No. 5215/2015, C.A. No. 5216/2015, C.A. No. 5217/2015, C.A. No. 5628/2015, C.A. No. 5629/2015, C.A. No. 5191/2015, C.A. No. 5619/2015, SLP(C) No. 21339/2015, SLP(C) No. 12754/2016, SLP(C) No. 22094/2015, SLP(C) No. 23323/2015, SLP(C) No. 14945/2016, SLP(C) No. 22686/2015, SLP(C) No. 22772/2015, SLP(C) No. 23324/2015, SLP(C) No. 23322/2015, SLP(C) No. 24216/2015, C.A. No. 6542/2015, SLP(C) No. 25256/2015, SLP(C) No. 25475/2015, SLP(C) No. 24735/2015, SLP(C) No. 25205/2015, SLP(C) No. 14946/2016, C.A. No. 7006/2015, SLP(C) No. 26739/2015, C.A. No. 8907/2015, SLP(C) No. 29584/2015, SLP(C) No. 30484/2015, C.A. No. 8906/2015, SLP(C) No. 31150/2015, C.A. No. 13467/2015, C.A. No. 13453/2015, SLP(C) No. 32855/2015, C.A. No. 13570/2015, C.A. No. 14092/2015, C.A. No. 14091/2015, SLP(C) No. 32471/2015, SLP(C) No. 32619/2015, C.A. No. 14607/2015, C.A. No. 14703/2015, C.A. No. 14677/2015, SLP(C) No. 35757/2015, SLP(C) No. 492/2016, SLP(C) No. 1743/2016, SLP(C) No. 2937/2016, C.A. No. 671/2016, SLP(C) No. 4690/2016, SLP(C) No. 4691/2016, SLP(C) No. 5895/2016, C.A. No. 3531/2016, C.A. No. 3901/2016, C.A. No. 5172/2016, C.A. No. 5917-5918/2016, SLP(C) No. 14941/2016, SLP(C)

No. 16110/2016, C.A. No. 5913-5914/2016, SLP(C) No. 18802/2016,  
SLP(C) No. 24776/2016, C.A. No. 8203/2016,

O R D E R

We have heard learned counsel for the parties and are of the opinion that the issue involved in these matters has already been decided by this Court vide order dated 05.09.2016 in the case of Assistant Commissioner of Income Tax, Tirupur vs. M/s. Velayudhaswamy Spinning Mills Pvt. Ltd. As a consequence, all these civil appeals as well as special leave petitions are dismissed.

.....J.  
[A.K. SIKRI]

.....J.  
[N.V. RAMANA]

NEW DELHI;  
SEPTEMBER 23, 2016.

ITEM NO.62

COURT NO.11

SECTION IIIA

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). 2596/2012

C.I.T-I COIMBATORE

Appellant(s)

VERSUS

M/S EMERALD JEWEL INDUSTRY PVT. LTD.

Respondent(s)

WITH

SLP(C) No. 35128/2010  
(With Office Report)

SLP(C) No. 36330-36331/2010

SLP(C) No. 4016/2011  
(With Office Report)SLP(C) No. 4084/2011  
(With Appln. for C/delay in filing SLP and C/delay in refiling SLP  
and Office Report)SLP(C) No. 4085/2011  
(With Appln. For C/delay in filing SLP and Office Report)SLP(C) No. 4773/2011  
(With Appln. For C/delay in filing SLP and Office Report)SLP(C) No. 9658/2011  
(With Interim Relief and Office Report)SLP(C) No. 10404/2011  
(With Office Report)SLP(C) No. 13775/2011  
(With Office Report)SLP(C) No. 14138/2011  
(With Appln. for C/delay in filing SLP and C/delay in refiling SLP  
and Office Report)SLP(C) No. 14287/2011  
(With Office Report)SLP(C) No. 17416/2011  
(With Appln. for C/delay in filing SLP and C/delay in refiling SLP  
and Office Report)

SLP(C) No. 22281/2011  
(With Office Report)

SLP(C) No. 23601/2011  
(With Office Report)

SLP(C) No. 33941/2011

C.A. No. 2600/2012

C.A. No. 7872/2012

SLP(C) No. 10455/2012  
(With Appln. for C/delay in filing SLP and C/delay in refiling SLP  
and Office Report)

SLP(C) No. 19496/2012  
(With Office Report)

SLP(C) No. 25010/2012

SLP(C) No. 27673/2012

SLP(C) No. 35431/2012  
(With Office Report)

C.A. No. 382/2013

SLP(C) No. 1569/2013  
(With Office Report)

SLP(C) No. 20271-20272/2013  
(With Office Report)

SLP(C) No. 27219/2014  
(With Office Report)

C.A. No. 5192/2015  
(With Office Report)

C.A. No. 5193/2015  
(With Office Report)

C.A. No. 5194/2015  
(With Office Report)

C.A. No. 5201/2015  
(With Office Report)

C.A. No. 5202/2015  
(With Office Report)

C.A. No. 5203/2015  
(With Office Report)

C.A. No. 5204/2015  
(With Office Report)

C.A. No. 5205/2015  
(With Office Report)

C.A. No. 5206/2015  
(With Office Report)

C.A. No. 5207/2015  
(With Office Report)

C.A. No. 5208/2015  
(With Office Report)

SLP(C) No. 14943/2016  
(With Office Report)

SLP(C) No. 14944/2016  
(With Office Report)

C.A. No. 5209/2015  
(With Office Report)

C.A. No. 5210/2015  
(With Office Report)

C.A. No. 5211/2015  
(With Office Report)

C.A. No. 5212/2015  
(With Office Report)

C.A. No. 5213/2015  
(With Office Report)

C.A. No. 5214/2015  
(With Office Report)

C.A. No. 5215/2015  
(With Office Report)

C.A. No. 5216/2015  
(With Office Report)

C.A. No. 5217/2015  
(With Office Report)

C.A. No. 5628/2015  
(With Office Report)

C.A. No. 5629/2015  
(With Office Report)

C.A. No. 5191/2015

C.A. No. 5619/2015

SLP(C) No. 21339/2015  
(With Office Report)

SLP(C) No. 12754/2016  
(With Office Report)

SLP(C) No. 22094/2015  
(With Office Report)

SLP(C) No. 23323/2015  
(With Office Report)

SLP(C) No. 14945/2016  
(With Office Report)

SLP(C) No. 22686/2015  
(With Office Report)

SLP(C) No. 22772/2015  
(With Office Report)

SLP(C) No. 23324/2015  
(With Office Report)

SLP(C) No. 23322/2015  
(With Office Report)

SLP(C) No. 24216/2015  
(With Office Report)

C.A. No. 6542/2015

SLP(C) No. 25256/2015  
(With Office Report)

SLP(C) No. 25475/2015  
(With Interim Relief and Office Report)

SLP(C) No. 24735/2015  
(With Interim Relief and Office Report)

SLP(C) No. 25205/2015  
(With Interim Relief and Office Report)

SLP(C) No. 14946/2016

(With Office Report)

C.A. No. 7006/2015

SLP(C) No. 26739/2015

(With Office Report)

C.A. No. 8907/2015

(With Interim Relief and Office Report)

SLP(C) No. 29584/2015

(With Office Report)

SLP(C) No. 30484/2015

(With Interim Relief and Office Report)

C.A. No. 8906/2015

SLP(C) No. 31150/2015

(With Office Report)

C.A. No. 13467/2015

C.A. No. 13453/2015

SLP(C) No. 32855/2015

(With Interim Relief and Office Report)

C.A. No. 13570/2015

C.A. No. 14092/2015

(With Office Report)

C.A. No. 14091/2015

(With Office Report)

SLP(C) No. 32471/2015

(With Interim Relief and Office Report)

SLP(C) No. 32619/2015

(With Interim Relief and Office Report)

C.A. No. 14607/2015

C.A. No. 14703/2015

C.A. No. 14677/2015

SLP(C) No. 35757/2015

(With Interim Relief and Office Report)

SLP(C) No. 492/2016

(With Office Report)

SLP(C) No. 1743/2016  
(With Office Report)

SLP(C) No. 2937/2016  
(With Office Report)

C.A. No. 671/2016

SLP(C) No. 4690/2016  
(With Office Report)

SLP(C) No. 4691/2016  
(With Office Report)

SLP(C) No. 5895/2016  
(With Office Report)

C.A. No. 3531/2016

C.A. No. 3901/2016

C.A. No. 5172/2016

C.A. No. 5917-5918/2016  
(With Office Report)

SLP(C) No. 14941/2016  
(With Office Report)

SLP(C) No. 16110/2016  
(With Office Report)

C.A. No. 5913-5914/2016

SLP(C) No. 18802/2016  
(With Office Report)

SLP(C) No. 24776/2016  
(With appln.(s) for c/delay in filing SLP and Office Report)

C.A. No. 8203/2016

Date : 23/09/2016 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE N.V. RAMANA

For Appellant(s) Mr. Maninder Singh, ASG  
Mr. Tariq Ahmad, Adv.  
Mr. T.M. Singh, Adv.  
Ms. Rita Gupta, Adv.

Mr. M. Pushkarna, Adv.  
Mr. Nalin Kohli, Adv.  
Mr. Prabhas Bajaj, Adv.  
Mr. Ankit Roy, Adv.

Mrs. Anil Katiyar, Adv.

Mr. B. V. Balaram Das, Adv.

For Respondent(s) Mr. V. Ramasubramanian, Adv.  
Mr. A. Lakshminarayanan, Adv.

Mr. Rakesh K. Sharma, Adv.

Ms. Bina Gupta, Adv.

Mr. Pretesh Kapur, Adv.  
Ms. Radha Rangaswamy, Adv.

Mr. Senthil Jagadeesan, Adv.

Mr. Gautam Awasthi, Adv.

Ms. Praveena Gautam, Adv.  
Mr. Deepak Tyagi, Adv.

Mr. P. V. Yogeswaran, Adv.

Mr. Pratap Venugopal, Adv.  
Ms. Niharika, Adv.  
Mr. Aman Shukla, Adv.  
M/s. K. J. John & Co.

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

The civil appeals as well as special leave petitions are  
dismissed in terms of the signed order.

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

(Ashwani Thakur)  
COURT MASTER

(Tapan Kr. Chakraborty)  
COURT MASTER

(Signed order is placed on the file)