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IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO(S).2596/2012
COMMISSIONER OF INCOME TAX-I COIMBATORE
VERSUS

APPELLANT(S)

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)

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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.

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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

RECORD OF PROCEEDINGS

Civil Appeal No(s). 2596/2012

C.I.T-I COIMBATORE

VERSUS

Appellant(s)

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)

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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)

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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)

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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

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(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)

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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.
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Mr. Ankit Roy, Adv.

Mrs. Anil Katiyar, Adv.

Mr. B. V. Balaram Das, Adv.

For Respondent(s) Mr. V. Ramasubramanian, Adv.
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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) (Tapan Kr. Chakraborty)

COURT MASTER COURT MASTER

(Signed order is placed on the file)