

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

Civil Appeal No.4391/2012

M/S UDAYA SOUNDS

Appellant(s)

VERSUS

THE COMMISSIONER OF INCOME TAX

Respondent(s)

O R D E R

1. Having heard the learned counsel appearing for the appellant and having gone through the materials on record, we find no good ground to interfere with the impugned order passed by the High Court of Kerala at Ernakulam.

2. The Civil Appeal is, accordingly, dismissed.

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

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

.....J  
(SANDEEP MEHTA)

NEW DELHI  
11TH SEPTEMBER, 2025.

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 No.4391/2012

M/S UDAYA SOUNDS

Appellant(s)

VERSUS

THE COMMISSIONER OF INCOME TAX

Respondent(s)

Date : 11-09-2025 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE SANDEEP MEHTA

For Appellant(s) :

Mr. Venkata Subramaniam, Adv.  
Mr. R. Gopalakrishnan, AOR  
Mr. Hari Vishnu Tiwari, Adv.

For Respondent(s) :

Mr. S Dwarakanath, Solicitor General  
Mr. Rupesh Kumar, Adv.  
Mr. Raj Bahadur Yadav, AOR  
Mr. Udai Khanna, Adv.  
Ms. Sunita Sharma, Adv.  
Mrs. Alka Agarwal, Adv.  
Mr. Rajat Vaishnaw, Adv.  
Mr. Mudit Bansal, Adv.  
Mr. S. Vijay Adithya, Adv.UPON hearing the counsel the Court made the following  
O R D E R

1. The Civil Appeal is 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)