

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 1855 OF 2011

THE JOINT COMMISSIONER OF INCOME TAX (ASSTT.) ... Appellant(s)

Versus

M/S FALCON TYRES LTD. THROUGH ITS M.D. ... Respondent(s)

WITH

CIVIL APPEAL NO. 9619 OF 2010

CIVIL APPEAL NO. 9362 OF 2018  
(Arising out of SLP (C) No. 8498/2018)

CIVIL APPEAL NO. 9477 OF 2018  
(Arising out of SLP (C) No. 20046/2017)

CIVIL APPEAL NO. 3094 OF 2010

CIVIL APPEAL NO. 5974 OF 2011

CIVIL APPEAL NO. 5975 OF 2011

CIVIL APPEAL NO. 7994 OF 2010

CIVIL APPEAL NO. 9541 OF 2018  
(Arising out of SLP (C) No. 16944/2014)

CIVIL APPEAL NO. 9542 OF 2018  
(Arising out of SLP (C) No. 16943/2014)

CIVIL APPEAL NO. 9543 OF 2018  
(Arising out of SLP (C) No. 13917/2018)

CIVIL APPEAL NO. 781 OF 2012

CIVIL APPEAL NO. 9786 OF 2013

CIVIL APPEAL NO. 2918 OF 2012

CIVIL APPEAL NO. 1123 OF 2011

CIVIL APPEAL NO. 9236 OF 2013

CIVIL APPEAL NO. 9237 OF 2013

CIVIL APPEAL NO. 9279 OF 2013

CIVIL APPEAL NO. 9280 OF 2013

CIVIL APPEAL NO. 4630 OF 2012

CIVIL APPEAL NO. 9409 OF 2018  
(Arising out of SLP (C) No. 25261/2015)

CIVIL APPEAL NO. 6115 OF 2016

CIVIL APPEAL NO. 5713 OF 2018

CIVIL APPEAL NO. 5106 OF 2013

CIVIL APPEAL NO. 9478 OF 2018  
(Arising out of SLP (C) No. 12707/2016)

CIVIL APPEAL NO. 9479 OF 2018  
(Arising out of SLP (C) No. 26829/2016)

CIVIL APPEAL NO. 9390 OF 2018  
(Arising out of SLP (C) No. 34186/2014)

CIVIL APPEAL NO. 9361 OF 2018  
(Arising out of SLP (C) No. 260/2016)

CIVIL APPEAL NO. 9353 OF 2018  
(Arising out of SLP (C) No. 19925/2012)

CIVIL APPEAL NO. 9486 OF 2018  
(Arising out of SLP (C) No. 34852/2012)

CIVIL APPEAL NO. 9354 OF 2018  
(Arising out of SLP (C) No. 10641/2013)

CIVIL APPEAL NO. 9355 OF 2018  
(Arising out of SLP (C) No. 5378/2013)

CIVIL APPEAL NO. 9356 OF 2018  
(Arising out of SLP (C) No. 32957/2013)

CIVIL APPEAL NO. 9357 OF 2018  
(Arising out of SLP (C) No. 34423/2013)

CIVIL APPEAL NO. 9358 OF 2018  
(Arising out of SLP (C) No. 36447/2013)

CIVIL APPEAL NO. 9359 OF 2018  
(Arising out of SLP (C) No. 35009/2013)

CIVIL APPEAL NO. 9360 OF 2018  
(Arising out of SLP (C) No. 37038/2013)

CIVIL APPEAL NO. 9391 OF 2018  
(Arising out of SLP (C) No. 973/2014)

CIVIL APPEAL NO. 9392 OF 2018  
(Arising out of SLP (C) No. 980/2014)

CIVIL APPEAL NO. 9401 OF 2018  
(Arising out of SLP (C) No. 9751/2015)

CIVIL APPEAL NO. 9407 OF 2018  
(Arising out of SLP (C) No.24886 OF 2018 @ CC No. 14520/2015)

CIVIL APPEAL NO. 9408 OF 2018  
(Arising out of SLP © No. 24887 of 2018 @ CC No. 12856/2015)

CIVIL APPEAL NO. 392 OF 2015

CIVIL APPEAL NO. 395 OF 2015

CIVIL APPEAL NO. 303 OF 2013

CIVIL APPEAL NO. 4707 OF 2014

CIVIL APPEAL NO. 4708 OF 2014

CIVIL APPEAL NO. 8974 OF 2012

CIVIL APPEAL NO. 3929 OF 2013

CIVIL APPEAL NO. 9502 OF 2018  
(Arising out of SLP (C) No. 27822/2012)

CIVIL APPEAL NO. 712 OF 2014

CIVIL APPEAL NO. 713 OF 2014

CIVIL APPEAL NO. 718 OF 2014

CIVIL APPEAL NO. 715 OF 2014

CIVIL APPEAL NO. 714 OF 2014

CIVIL APPEAL NO. 716 OF 2014

CIVIL APPEAL NO. 717 OF 2014

CIVIL APPEAL NO. 721 OF 2014

CIVIL APPEAL NO. 727 OF 2014

CIVIL APPEAL NO. 720 OF 2014

CIVIL APPEAL NO. 728 OF 2014

CIVIL APPEAL NO. 719 OF 2014

CIVIL APPEAL NO. 722 OF 2014

CIVIL APPEAL NO. 723 OF 2014

CIVIL APPEAL NO. 724 OF 2014

CIVIL APPEAL NO. 726 OF 2014

CIVIL APPEAL NO. 13326 OF 2015

CIVIL APPEAL NO. 6123 OF 2016

CIVIL APPEAL NO. 14093 OF 2015

CIVIL APPEAL NO. 668 OF 2016

CIVIL APPEAL NO. 4071 OF 2014

CIVIL APPEAL NO. 9189 OF 2013

CIVIL APPEAL NO. 11112 OF 2014

CIVIL APPEAL NO. 11115 OF 2014

CIVIL APPEAL NO. 11113 OF 2014

CIVIL APPEAL NO. 11116 OF 2014

CIVIL APPEAL NO. 5431 OF 2013

CIVIL APPEAL NO. 9412 OF 2018  
(Arising out of SLP (C) CC No. 4654/2013)

CIVIL APPEAL NO. 5432 OF 2013

CIVIL APPEAL NO. 796 OF 2014

CIVIL APPEAL NO. 5457 OF 2015

CIVIL APPEAL NO. 23499 OF 2017

CIVIL APPEAL NO. 6155 OF 2018

CIVIL APPEAL NO. 9393 OF 2018  
(Arising out of SLP (C) No. 17415/2018)

CIVIL APPEAL NO. 1445 OF 2016

CIVIL APPEAL NO. 5158 OF 2017

CIVIL APPEAL NO. 5159 OF 2017

CIVIL APPEAL NO. 5160 OF 2017

CIVIL APPEAL NO. 9400 OF 2018  
(Arising out of SLP (C) No. 24575/2015)

CIVIL APPEAL NO. 9399 OF 2018  
(Arising out of SLP (C) No. 26013/2015)

CIVIL APPEAL NO. 9491 OF 2018  
(Arising out of SLP (C) No. 35249/2015)

CIVIL APPEAL NO. 9492 OF 2018  
(Arising out of SLP (C) No. 560/2016)

CIVIL APPEAL NO. 9493 OF 2018  
(Arising out of SLP (C) No. 500/2016)

CIVIL APPEAL NO. 9494 OF 2018  
(Arising out of SLP (C) No. 1569/2016)

CIVIL APPEAL NO. 9497 OF 2018  
(Arising out of SLP (C) No. 4716/2016)

CIVIL APPEAL NO. 9499 OF 2018  
(Arising out of SLP (C) No. 4723/2016)

CIVIL APPEAL NO. 9496 OF 2018  
(Arising out of SLP (C) No. 3171/2016)

CIVIL APPEAL NO. 9495 OF 2018  
(Arising out of SLP (C) No. 3166/2016)

CIVIL APPEAL NO. 9498 OF 2018  
(Arising out of SLP (C) No. 4721/2016)

CIVIL APPEAL NO. 9500 OF 2018  
(Arising out of SLP (C) No. 6148/2016)

CIVIL APPEAL NO. 9501 OF 2018  
(Arising out of SLP (C) No. 26123/2016)

CIVIL APPEAL NO. 5476 OF 2016

CIVIL APPEAL NO. 9384 OF 2018  
(Arising out of SLP (C) No. 18931/2017)

CIVIL APPEAL NO. 9385 OF 2018  
(Arising out of SLP (C) No. 21956/2017)

CIVIL APPEAL NO. 9503 OF 2018  
(Arising out of SLP (C) No. 22866/2017)

CIVIL APPEAL NO. 9386 OF 2018  
(Arising out of SLP (C) No. 21869/2017)

CIVIL APPEAL NO. 9387 OF 2018  
(Arising out of SLP (C) No. 21937/2017)

CIVIL APPEAL NO. 9388 OF 2018  
(Arising out of SLP (C) No. 31059/2017)

CIVIL APPEAL NO. 9363 OF 2018  
(Arising out of SLP (C) No. 3316/2018)

CIVIL APPEAL NO. 9504 OF 2018  
(Arising out of SLP (C) No. 32996/2017)

CIVIL APPEAL NO. 9364 OF 2018  
(Arising out of SLP (C) No. 6862/2018)

CIVIL APPEAL NO. 9366 OF 2018  
(Arising out of SLP (C) No. 7208/2018)

CIVIL APPEAL NO. 9367 OF 2018  
(Arising out of SLP (C) No. 7898/2018)

CIVIL APPEAL NO. 9365 OF 2018  
(Arising out of SLP (C) No. 7399/2018)

CIVIL APPEAL NO. 9371 OF 2018  
(Arising out of SLP (C) No. 9641/2018)

CIVIL APPEAL NO. 9370 OF 2018  
(Arising out of SLP (C) No. 9323/2018)

CIVIL APPEAL NO. 9369 OF 2018  
(Arising out of SLP (C) No. 9324/2018)

CIVIL APPEAL NO. 9368 OF 2018  
(Arising out of SLP (C) No. 10458/2018)

CIVIL APPEAL NO. 9380 OF 2018  
(Arising out of SLP (C) No. 18287/2018)

CIVIL APPEAL NO. 9374 OF 2018  
(Arising out of SLP (C) No. 11851/2018)

CIVIL APPEAL NO. 9372 OF 2018  
(Arising out of SLP (C) No. 9885/2018)

CIVIL APPEAL NO. 9381 OF 2018  
(Arising out of SLP (C) No. 24875/2018 @Diary No.9943/2018)

CIVIL APPEAL NO. 9373 OF 2018  
(Arising out of SLP (C) No. 11428/2018)

CIVIL APPEAL NO. 9375 OF 2018  
(Arising out of SLP (C) No. 12307/2018)

CIVIL APPEAL NO. 9379 OF 2018  
(Arising out of SLP (C) No. 18109/2018)

CIVIL APPEAL NO. 9377 OF 2018  
(Arising out of SLP (C) No. 13454/2018)

CIVIL APPEAL NO. 9376 OF 2018  
(Arising out of SLP (C) No. 13663/2018)

CIVIL APPEAL NO. 9378 OF 2018  
(Arising out of SLP (C) No. 13801/2018)

CIVIL APPEAL NO. 9382 OF 2018  
(Arising out of SLP(Civil No. 24876 of 2018 @Diary No. 17943/2018)

CIVIL APPEAL NO. 9383 OF 2018  
(Arising out of SLP(Civil No. 24877 of 2018 @Diary No. 22802/2018)

CIVIL APPEAL NO. 9505 OF 2018  
(Arising out of SLP (C) No. 30717/2017)

CIVIL APPEAL NO. 9506 OF 2018  
(Arising out of SLP (C) No. 3487/2018)

CIVIL APPEAL NO. 9516 OF 2018  
(Arising out of SLP (C) No. 25073/2018 @ Diary No. 39822/2017)

CIVIL APPEAL NO. 9507 OF 2018  
(Arising out of SLP (C) No. 3715/2018)

CIVIL APPEAL NO. 9508 OF 2018  
(Arising out of SLP (C) No. 28038/2017)

CIVIL APPEAL NO. 9509 OF 2018  
(Arising out of SLP (C) No. 35530/2017)

CIVIL APPEAL NO. 9397 OF 2018  
(Arising out of SLP (C)No. 24881 of 2018 @ CC No. 3255/2017)

CIVIL APPEAL NO. 9396 OF 2018  
(Arising out of SLP (C)No. 24882@ CC No. 4810/2017)

CIVIL APPEAL NO. 9398 OF 2018  
(Arising out of SLP (C) No. 7329/2017)

CIVIL APPEAL NO. 9406 OF 2018  
(Arising out of SLP (C) No. 13546/2018)

CIVIL APPEAL NO. 9510 OF 2018  
(Arising out of SLP (C) No. 12057/2017)

CIVIL APPEAL NO. 9389 OF 2018  
(Arising out of SLP (C) No. 12236/2017)

CIVIL APPEAL NO. 9511 OF 2018  
(Arising out of SLP (C) No. 3561/2018)

CIVIL APPEAL NO. 9395 OF 2018  
(Arising out of SLP (C) No. 19890/2018)

CIVIL APPEAL NO. 9394 OF 2018  
(Arising out of SLP(Civil No. 248808 of 2018 @Diary No. 21095/2018)

O R D E R

Delay condoned.

Leave granted.

In the 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,  
Dated: 4<sup>th</sup> September, 2018.

ITEM NO.45-115

COURT NO.5

SECTION IV-A

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). 9637/2011

COMMISSIONER OF INCOME TAX & ANR.

Appellant(s)

VERSUS

M/S. KARNATAKA STATE ROAD TRANSPORT CORPORATION EMPLOYEES DEATH-  
CUM-RETIREMENT BENEFIT FUND Respondent(s)

WITH

C.A. No. 9642/2011 (IV-A)

C.A. No. 9639/2011 (IV-A)

C.A. No. 9640/2011 (IV-A)

C.A. No.1858/2011

C.A. No.2700/2010

C.A. No.1855/2011

C.A. No.1856/2011

C.A. No.5649/2009

C.A. No.9618/2010

C.A. No.9619/2010

C.A. No.4751/2016

SLP(C) No. 8498/2018

C.A. No.2405/2011

C.A. No.3946/2017

SLP(Civil) No. 20046/2017

C.A. No. 5191/2010

C.A. No.3094/2010

C.A. No. 5974/2011  
C.A. No.5976/2011  
C.A. No.5975/2011  
C.A. No.5977/2011  
C.A. No. 5978/2011  
C.A. No. 14675-14676/2015  
C.A. No. 8771/2016  
C.A. No.8885/2016  
C.A. No. 4561/2017  
C.A. No.194/2010  
C.A. No. 7994/2010  
SLP(Civil) No.16944/2014  
SLP(Civil) No. 16943/2014  
SLP(Civil) No. 13917/2018  
C.A. No. 8711/2010  
SLP(Civil) No. 14850/2010  
C.A. No. 8712/2010  
C.A. No.10241/2014  
C.A. No.5912/2016  
C.A. No. 7363/2009  
C.A. No. 7898/2012  
C.A. No. 781/2012  
C.A. No.9786/2013  
C.A. No.10497/2013  
C.A. No.11160/2013  
C.A. No. 8024/2014

SLP(Civil) No. 25558/2014

SLP(Civil) No. 5944/2015

C.A. No. 5434/2016

C.A. No. 5471/2016

Diary No. 9906 of 2017

C.A. No. 7574/2009

SLP(Civil) No. 36829/2016

C.A. No. 5086/2011

C.A. No. 352/2012

C.A. No. 5268/2012

C.A. No. 2026/2012

C.A. No. 2918/2012

C.A. No. 1123/2011

C.A. No. 5872/2012

C.A. No. 9236/2013

C.A. No. 9238/2013

C.A. No. 9237/2013

C.A. No. 9279/2013

C.A. No. 9280/2013

C.A. No. 7217/2011

C.A. No. 4630/2012

SLP(Civil) No. 24371/2015

SLP(Civil) No. 25261/2015

SLP(Civil) No. 27202/2015

C.A. No. 14528/2015

C.A. No. 6115/2016

C.A. No. 10335/2016

C.A. No. 6095/2017

C.A. No. 8814/2017

C.A. No. 5713/2018

C.A. No. 5103/2013

C.A. No. 5106/2013

C.A. No. 5104/2013

C.A. No. 10781/203

C.A. No. 1299-1305/2013

SLP(Civil) No. 12707/2016

C.A. No. 4390/2016

SLP(Civil) No. 26829/2016

C.A. No. 7328/2016

C.A. No. 10452/2016

SLP(Civil) No. 22242/2017

C.A. No. 1512/2018

C.A.No. 10669/2013

SLP(Civil) No. 34186/2014

SLP(Civil) No. 260/2016

SLP(Civil) No. 6723/2017

SLP(Civil) No. 19924/2012

SLP(Civil) No. 19925/2012

SLP(Civil) No. 31162/2012

SLP(Civil) No. 34852/2012

SLP(Civil) No. 10641/2013

SLP(Civil) No. 5378/2013

SLP(Civil) No. 30889/203

SLP(Civil) No. 32957/2013

SLP(Civil) No. 34423/2013

SLP(Civil) No. 36447/2013

SLP(Civil) No.35009/2013

SLP(Civil) No. 37038/2013

SLP(Civil) No. 973/2014

SLP(Civil) No. 980/2014

SLP(Civil) No. 8184/2014

SLP(Civil) No. 9751/2015

SLP(Civil) ..... CC No. 14520/2015

SLP(Civil) No..... CC No. 12856/2015

C.A. No. 6818/2013

C.A. No. 6819/2013

C.A. No. 6820/2013

C.A. No. 5046-5057/2014

C.A. No. 6653/2014

C.A. No. 6652/2014

C.A. No. 6655/2014

C.A. No. 6654/2014

C.A. No. 6656/2014

C.A. No. 7224/2014

C.A. No. 7223/2014

C.A. No. 7221/2014

C.A. No. 6657/2014

C.A. No. 7222/2014

C.A. No. 6659/2014

C.A. No. 6658/2014

**C.A. No. 8595/2014**

**C.A. No. 392/2015**

**C.A. No. 395/2015**

**C.A. No. 393-394/2015**

**C.A. No. 3416/2012**

**C.A. No. 1605/2014**

**C.A. No. 303/2013**

**C.A. No. 4707/2014**

**C.A. No. 4708/2014**

**C.A. No. 8974/2012**

**C.A. No. 3929/2013**

**SLP(Civil) No. 27822/2012**

**SLP(Civil) No. 22767/2015**

**SLP(Civil) No. 21311/2015**

**SLP(Civil) No. 21312/2015**

**C.A. No. 712/2014**

**C.A. No. 713/2014**

**C.A. No. 718/2014**

**C.A. No. 715/2014**

**C.A. No. 714/2015**

**C.A. No. 716/2014**

**C.A. No. 717/2014**

**C.A. No. 721/2014**

**C.A. No. 727/2014**

**C.A. No. 720/2014**

**C.A. No. 728/2014**

C.A. No. 719/2014  
C.A. No. 725/2014  
C.A. No. 722/2014  
C.A. No. 723/2014  
C.A. No. 724/2014  
C.A. No. 726/2014  
C.A. No. 13326/2015  
C.A. No. 6123/2016  
C.A. No. 6422/2015  
C.A. No. 6427/2015  
C.A. No. 14094/2015  
C.A. No. 14093/2015  
C.A. No. 14613/2015  
C.A. No. 668/2016  
C.A. No. 4071/2014  
C.A. No. 9189/2013  
C.A. No. 11112/2014  
C.A. No. 11115/2014  
C.A. No. 11113/2014  
C.A. No. 11116/2014  
C.A. No. 11118/2014  
C.A. No. 5431/2013  
SLP(Civil)... CC No. 4654/2013  
C.A. No. 5432/2013  
C.A. No. 796/2014  
C.A. No. 10484/2014  
C.A. No. 5457/2015

C.A. No. 6216/2016

C.A. No. 23499/2017

SLP(Civil) No. 11510/2018

SLP(Civil) No. 17414/2018

C.A. No. 6156/2018

C.A. No. 6155/2018

C.A. No. 6155/2018

C.A. No. 6154/2018

C.A. No. 6895/2018

SLP(Civil) No. 17415/2018

C.A. No. 1445/2016

C.A. No. 8259-8260/2015

C.A. No. 5158/2017

C.A. No. 5159/2017

C.A. No. 5160/2017

SLP(Civil) No. 24575/2015

SLP(Civil) No. 26013/2015

SLP(Civil) No. 26472/2015

SLP(Civil) No. 35249/2015

SLP(Civil) No. 560/2016

SLP(Civil) No. 582/2016

SLP(Civil) No. 500/2016

SLP(Civil) No. 571/2016

SLP(Civil) No. 581/2016

SLP(Civil) No. 1569/2016

SLP(Civil) No. 4716/2016

SLP(Civil) No. 4723/2016  
SLP(Civil) No. 3171/2016  
SLP(Civil) No. 3166/2016  
SLP(Civil) No. 4721/2016  
SLP(Civil) No. 6148/2016  
SLP(Civil) No. 26123/2016  
SLP(Civil) No. 9555/2017  
SLP(Civil) No. 19975/2017  
C.A. No. 5476/2016  
C.A. No. 5473/2016  
SLP(Civil) No. 18931/2017  
SLP(Civil) No. 21956/2017  
SLP(Civil) No. 22866/2017  
SLP(Civil) No. 21869/2017  
SLP(Civil) No. 21937/2017  
SLP(Civil) No. 22381/2017  
SLP(Civil) No. 31059/2017  
SLP(Civil) No. 31063/2017  
Diary No. 36167/2017  
SLP(Civil) No. 3316/2018  
SLP(Civil) No. 22440/2017  
SLP(Civil) No. 32996/2017  
SLP(Civil) No. 27264/2017  
SLP(Civil) No. 32995/2017  
SLP(Civil) No. 35531/2017  
SLP(Civil) No. 9325/2018  
SLP(Civil) No. 6891/2018

**SLP(Civil) No. 7216/2018**

**SLP(Civil) No. 7901/2018**

**Diary No. 6216/2018**

**SLP(Civil) No. 7129/2018**

**SLP(Civil) No. 6862/2018**

**SLP(Civil) No. 8666/2018**

**SLP(Civil) No. 7208/2018**

**SLP(Civil) No. 7898/2018**

**SLP(Civil) No. 7399/2018**

**SLP(Civil) No. 9641/2018**

**SLP(Civil) No. 8639/2018**

**SLP(Civil) No. 9323/2018**

**SLP(Civil) No. 9324/2018**

**SLP(Civil) No. 14145/2018**

**SLP(Civil) No. 8474/2018**

**SLP(Civil) No. 9655/2018**

**SLP(Civil) No. 10458/2018**

**SLP(Civil) No. 18287/2018**

**SLP(Civil) No. 13664/2018**

**SLP(Civil) No. 11851/2018**

**SLP(Civil) No. 9885/2018**

**SLP(Civil) No. 10549/2018**

**Diary No. 9943/2018**

**SLP(Civil) No. 11428/2018**

**SLP(Civil) No. 12305/2018**

**SLP(Civil) No. 10557/2018**

SLP(Civil) No. 12239/2018

SLP(Civil) No. 12307/2018

Diary No. 12994/2018

SLP(Civil) No. 11852/2018

SLP(Civil) No. 18109/2018

SLP(Civil) No. 13662/2018

SLP(Civil) No. 13454/2018

SLP(Civil) No. 13663/2018

SLP(Civil) No. 13801/2018

Diary No. 17943/2018

Diary No. 17976/2018

SLP(Civil) No. 18112/2018

SLP(Civil) No. 19678/2018

SLP(Civil) No. 18061/2018

Diary No. 22802/2018

SLP(Civil) No. 20232/2018

SLP(Civil) No. 30717/2017

SLP(Civil) No. 28824/2017

SLP(Civil) No. 32323/2017

SLP(Civil) No. 32326/2017

SLP(Civil) No. 33678/2017

SLP(Civil) No. 32330/2017

SLP(Civil) No. 4486/2018

Diary No. 37581/2017

SLP(Civil) No. 3487/2018

Diary No. 39822/2017

Diary No. 40107/2017



For Respondent(s) Mr. Shekhar Naphade, Sr. Adv.  
Mr. Chinmoy Khaladkar, Adv.

Mr. C.U.Singh, Sr. Adv.  
Mr. Gopal Singh, Adv.

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Mr. Santosh Agarwal, Adv.  
Mr. Bhargava V.Desai, Adv.  
Mr. Akshat Malpani, Adv.

Mr. S.K.Bagaria, Sr. Adv.  
Mr. K.V.Girish Chaudhary, Adv.  
Ms. Tatini Basu, Adv.

Mr. S.Ganesh, Sr. Adv.  
Mr. Willa Mathews, Adv.  
Mr. D.K.Tiwari, Adv.  
Mr. Shree Pal Singh, Adv.

Ms. Suhasini Seen, Adv.  
Mr. Gopal Shankar Narayan, Adv.

Mr. K. V. Mohan, AOR  
Mr. R.K.Raghavan, Adv.  
Mr. K.V.Balakrishnan, Adv.

Mr. Jatin Zaveri, Adv.  
Mr. Neel Kamal Mishra, Adv.  
Ms. Kavita Jha, Adv.

Mr. Jay Salva, Adv.  
Ms. Renuka Sahu, Adv.  
Mr. Prabhat Chaurasia, Adv.

Ms. Praveena Gautam, Adv.  
Mr. Pawan Shukla, Adv.  
Mr. Jitesh P.Gupta, Adv.

Mr. Sandeep Kapur, Adv.  
Mr. Vivek Suri, Adv.  
Mr. Gudipati G.Kashyap, Adv.

Mr. Arun K.Sinha, Adv.  
Mr. Rakesh Singh, Adv.  
Mr. Swastik Verma, Adv.

Mr. Ambhoj Kumar Sinha, Adv.  
Dr. Rakesh Gupta, Adv.  
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Mr. Rajat Navet, Adv.  
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UPON hearing the counsel the Court made the following  
O R D E R

Civil Appeal Nos. 9637 of 2011, 9642 of 2011, 9639 of 2011, 9640 of 2011, 1858 of 2011, 2700 of 2010, 1856 of 2011, 5649 of 2009, 9618 of 2010, 4751 of 2016, C.A. No. 2405 of 2011, 3946

of 2017, C.A. No. 5191 of 2010, 5976 of 2011, 5977 of 2011, 5978 of 2011, 14675-14676 of 2015, 8771 of 2016, 8885 of 2016, 4561 of 2017, 194 of 2010, C.A. No. 7363 of 2009, 7898 of 2012, 10497 of 2013, 11160 of 2013, 8024 of 2014, SLP (Civil) No. 25558 of 2014, 5944 of 2015, C.A. No. 5434 of 2016, 5471 of 2016, D.No. 9906 of 2017, C.A. No. 7574 of 2009, SLP (Civil) No. 36829 of 2016, C.A. No. 5086 of 2011, 352 of 2012, 5268 of 2012, 2026 of 2012, 5872 of 2012, 9238 of 2013, 7217 of 2011, SLP (Civil) No. 24371 of 2015, 27202 of 2015, C.A. No. 14528 of 2015, 10335 of 2016, 6095 of 2017, 8814 of 2017, 5103 of 2013, 5104 of 2013, 10781 of 2013, 1299-1305 of 2013, C.A. No. 4390 of 2016, C.A. No. 7328 of 2016, 10452 of 2016, SLP (Civil) No. 22242 of 2017, C.A. No. 1512 of 2018, 10669 of 2013, SLP (Civil) No. 6723 of 2017, 19924 of 2012, 31162 of 2012, 30889 of 2013, 8184 of 2014, C.A. No. 6818 of 2013, 6819 of 2013, 6820 of 2013, 5046-57 of 2014, 6653 of 2014, 6652 of 2014, 6655 of 2014, 6654 of 2014, 6656 of 2014, 7224 of 2014, 7223 of 2014, 7221 of 2014, 6657 of 2014, 7222 of 2014, 6659 of 2014, 6658 of 2014, 8595 of 2014, 393-394 of 2015, 3416 of 2012, 1605 of 2014, SLP (Civil) No. 22767 of 2015, 21311 of 2015, 21312 of 2015, C.A. No. 725 of 2014, 6422 of 2015, 6427 of 2015, 14094 of 2015, 14613 of 2015, 11118 of 2014, 10484 of 2014, 6216 of 2016, SLP (Civil) No. 11510 of 2018, 17414 of 2018, C.A. No. 6156 of 2018, 6154 of 2018, 6895 of 2018, 8259-8260 of 2015, 26472 of 2015, 582 of 2016, 571 of 2016, 581 of 2016, 9555 of 2017, 19975 of 2017, 5473 of 2016, 22381 of 2017, 31063 of 2017, D.No. 36167 of 2017, SLP (Civil) No. 22440 of 2017, 27264 of 2017, 32995 of 2017, 35531 of 2017, 9325 of 2018, 6891 of 2018, 7216 of 2018, 7901 of 2018, D.No.

6216 of 2018, SLP (Civil) No. 7129 of 2018, 8666 of 2018, 8639 of 2018, 14145 of 2018, 8474 of 2018, 9655 of 2018, 13664 of 2018, 10549 of 2018, 12305 of 2018, 10557 of 2018, 12239 of 2018, D.No. 12994 of 2018, SLP (Civil) No. 11852 of 2018, 13662 of 2018, D.No. 17976 of 2018, SLP (Civil) No. 18112 of 2018, D.No. 19678 of 2018, SLP (Civil) No. 18061 of 2018, 20232 of 2018, 28824 of 2017, 32323 of 2017, 32326 of 2017, 33678 of 2017, 32330 of 2017, 4486 of 2018, 37581 of 2017, D.No. 40107 of 2017, SLP (Civil) No. 32165 of 2017, 1256 of 2018:

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 one 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 these matters on Tuesday i.e. 18.09.2018.

So far as the petitions mentioned in Annexure-B are concerned, i.e. SLP(Civil) Nos. 22767 of 2015, 21311 of 2015 and 21312 of 2015, they are filed by the assesses and, therefore, they are de-tagged.

Rest of the matters:

These appeals are dismissed in terms of the signed order.

(SHASHI SAREEN)  
AR CUM PS

(Signed order is placed on the file)

(RAJINDER KAUR)  
BRANCH OFFICER



