

ITEM NO.102

COURT NO.4

SECTION XIV-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).586-593/2012

**DEPUTY DIRECTOR OF INCOME
TAX INTERNATIONAL TAXATION**

Appellant(s)

VERSUS

**SHINE SATELITE PUBLIC COMPANY LTD
THROUGH ITS MANAGING DIRECTOR**

Respondent(s)

**IA No. 78574/2019 - AMENDMENT IN CAUSE TITLE
IA No. 79817/2019 - AMENDMENT IN CAUSE TITLE)**

WITH

**C.A. No. 107/2020 (XIV-A)
(FOR ADMISSION and I.R. and IA No.194264/2019-CONDONATION OF DELAY
IN FILING and IA No.194265/2019-CONDONATION OF DELAY IN REFILING /
CURING THE DEFECTS)**

**C.A. No. 9354/2019 (XIV-A)
(IA FOR INTERVENTION APPLICATION ON IA 38577/2021
IA No. 38577/2021 - INTERVENTION APPLICATION)**

**SLP(C) No. 24054/2013 (XIV)
(FOR EXEMPTION FROM FILING THE POWER OF ATTORNEY ON IA 78470/2019
IA No. 78470/2019 - EXEMPTION FROM FILING THE POWER OF ATTORNEY)**

**SLP(C) No. 27680/2012 (XIV)
(FOR EXEMPTION FROM FILING THE POWER OF ATTORNEY ON IA 78509/2019
IA No. 78509/2019 - EXEMPTION FROM FILING THE POWER OF ATTORNEY)**

**SLP(C) No. 27679/2012 (XIV)
(FOR EXEMPTION FROM FILING THE POWER OF ATTORNEY ON IA 78429/2019
IA No. 78429/2019 - EXEMPTION FROM FILING THE POWER OF ATTORNEY)**

**SLP(C) No. 7735/2014 (XIV)
(FOR EXEMPTION FROM FILING THE POWER OF ATTORNEY ON IA 78388/2019
IA No. 78388/2019 - EXEMPTION FROM FILING THE POWER OF ATTORNEY)**

**C.A. No. 8353/2016 (XIV-A)
(FOR AMENDMENT IN CAUSE TITLE ON IA 78279/2019
IA No. 78279/2019 - AMENDMENT IN CAUSE TITLE)**

C.A. No. 169/2013 (XIV-A)

C.A. No. 1282/2016 (XIV-A)

C.A. No. 915/2016 (XIV-A)

C.A. No. 922/2016 (XIV-A)

C.A. No. 4142/2013 (XIV-A)

IA No. 107174/2020 - EARLY HEARING APPLICATION)

C.A. No. 8913/2012 (XIV-A)

C.A. No. 1277/2016 (XIV-A)

Diary No(s). 44662/2018 (XIV)
(FOR ADMISSION and I.R. and IA No.177902/2018-CONDONATION OF DELAY
IN FILING)

C.A. No. 9962/2014 (XIV-A)

C.A. No. 1380/2016 (XIV-A)

C.A. No. 1383/2016 (XIV-A)

C.A. No. 1381/2016 (XIV-A)

C.A. No. 1385/2016 (XIV-A)

C.A. No. 1386/2016 (XIV-A)

C.A. No. 8018/2016 (XIV-A)

SLP(C) No. 28186/2016 (XIV)

SLP(C) No. 29612/2018 (XIV)

C.A. No. 10845/2018 (XIV-A)
(FOR ADMISSION and I.R. and IA No.151404/2018-CONDONATION OF DELAY
IN FILING)

C.A. No. 11197/2018 (XIV-A)
(FOR ADMISSION and I.R. and IA No.161574/2018-CONDONATION OF DELAY
IN FILING)

C.A. No. 11198/2018 (XIV-A)
(FOR ADMISSION and I.R. and IA No.161165/2018-CONDONATION OF DELAY
IN FILING)

C.A. No. 169/2019 (XIV-A)
(FOR ADMISSION and I.R. and IA No.177532/2018-CONDONATION OF DELAY
IN FILING)

C.A. No. 5973/2019 (XIV-A)
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
104633/2019
IA No. 104633/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED

JUDGMENT)

**C.A. No. 9185/2019 (XIV-A)
(FOR ADMISSION and I.R. and IA No.171541/2019-CONDONATION OF DELAY
IN FILING)**

**C.A. No. 2431/2020 (XIV-A)
(FOR ADMISSION)**

**C.A. No. 2005/2020 (XIV-A)
(FOR ADMISSION and I.R. and IA No.28709/2020-CONDONATION OF DELAY
IN FILING)**

Date : 23-03-2023 These matters were called on for hearing today.

CORAM :

**HON'BLE MR. JUSTICE M.R. SHAH
HON'BLE MR. JUSTICE C.T. RAVIKUMAR**

For Appellant(s)

Mrs. Anil Katiyar, AOR

**Mr. Raj Bahadur Yadav, AOR
Mr. Vikramjit Banerjee, A.S.G.
Mr. Arijit Prasad, Sr. Adv.
Mr. Rupesh Kumar, Adv.
Mr. Zoheb Hussain, Adv.
Mr. Amit Verma, Adv.
Mr. H. R. Rao, Adv.**

For Respondent(s) Mr. S. Ganesh, Sr. Adv.

**Mr. Bhargava V. Desai, AOR
Mr. Vishal Kalra, Adv.
Mr. Visha Kalra, Adv.
Ms. Pallavi Maurya, Adv.
Ms. Devina Bhandari, Adv.**

**Mr. Ajay Vohra, Sr. Adv.
Mr. T. V. S. Raghavendra Sreyas, AOR
Ms. Gayatri Gulati, Adv.
Mr. Siddharth Vasudev, Adv.**

**Mr. Arvind Datar, Sr. Adv.
Mr. Kishore Kunal, AOR
Mr. Manish Rastogi, Adv.
Mr. Parth, Adv.
Mr. Sunil Fernandes, AOR**

**Mr. Pradhuman Gohil, Adv.
Mrs. Taruna Singh Gohil, AOR
Ms. Ranu Purohit, Adv.**

Mr. Alapati Sahithya Krishna, Adv.

UPON hearing the counsel the Court made the following

O R D E R

The dispute in these matters centers around the definition of 'royalty'.

Mr. Arvind Datar, learned Senior Counsel and Shri Ajay Vohra, learned Senior Counsel appearing on behalf of the respective assesseees have heavily relied upon the three-Judge Bench decision of this Court in *Engineering Analysis Centre of Excellence (P) Ltd. v. CIT*, (2022) 3 SCC 321.

Shri Vikramjit Banerjee, learned ASG, however, has pointed out that against the decision of this Court in the case of *Engineering Analysis Centre of Excellence (P) Ltd. v. CIT (supra)* the review application is filed by the Revenue which is pending. In that view of the matter, the hearing of the present matters is deferred till the review application against the decision in the case of *Engineering Analysis Centre of Excellence (P) Ltd. v. CIT (supra)* is heard and finally disposed of.

(DEEPAK JOSHI)
COURT MASTER (SH)

(NISHA TRIPATHI)
ASSISTANT REGISTRAR