

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

I.A.No.41045 OF 2021
IN
CIVIL APPEAL No.3181 OF 2011

COMMISSIONER OF INCOME TAX DELHI III

... APPELLANT

Versus

PERNOD RICHARD INDIA (P) LTD.

... RESPONDENT

WITH

I.A.No.41042 OF 2021
IN
CIVIL APPEAL No.3182 OF 2011

I.A.No.41051 OF 2021
IN
CIVIL APPEAL No.3183 OF 2011

I.A.No.41053 OF 2021
IN
CIVIL APPEAL No.4423 OF 2011

O R D E R

The Court is convened through Video Conferencing.

These are the applications filed on behalf of the applicant/respondent for early hearing and a direction for withdrawal of appeals under Rule 34 of Order V(2) of the Supreme Court Rules, 2013 on account of low tax effect in terms of Circular No.17/2019 dated 08.08.2019 issued by the Central Board of Direct Taxes.

It is pertinent to mention here that the Central Board of Direct Taxes issued Circulars on 11.07.2018 (Circular No.3/2018) and 08.08.2019 (Circular No.17/2019) vide which monetary limits for filing of income tax appeals by the Department before Income Tax Appellate Tribunal, High Courts and SLPs/appeals before the Supreme Court have been specified.

It is, thus, prayed by the applicant/respondent that the appellant be directed to withdraw the appeals in terms of the above-mentioned Circulars as the tax in question in these matters is below the limit specified in the said Circulars.

Heard learned counsel appearing on behalf of the applicant/respondent as also the learned Additional Solicitor General appearing on behalf of the appellant and carefully perused the averments made in the applications for early hearing.

Learned Additional Solicitor General appearing on behalf of the appellant submits that the Income Tax Department has no objection in withdrawing the appeals.

On a query being made about pendency of matter(s) before this Court, learned counsel for the applicant/respondent submits that no other case is pending before this Court.

In view of the above, the appeals are dismissed as withdrawn.

As a sequel to the above, pending interlocutory applications also stand disposed of.

.....CJI.
(N.V.RAMANA)

.....J.
(SURYA KANT)

.....J.
(HIMA KOHLI)

NEW DELHI;
NOVEMBER 12, 2021.

ITEM NO.2 Court 1 (Video Conferencing)

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).3181/2011

COMMISSIONER OF INCOME TAX DELHI III

Appellant(s)

VERSUS

PERNOD RICHARD INDIA (P) LTD.

Respondent(s)

IA No.41045/2021 - EARLY HEARING APPLICATION
WITH

C.A. No.3182/2011 (XIV-A)

(FOR EARLY HEARING APPLICATION ON IA 41042/2021
IA No. 41042/2021 - EARLY HEARING APPLICATION)

C.A. No.3183/2011 (XIV-A)

(FOR EARLY HEARING APPLICATION ON IA 41051/2021
IA No.41051/2021 - EARLY HEARING APPLICATION)

C.A. No.4423/2011 (XIV-A)

(FOR EARLY HEARING APPLICATION ON IA 41053/2021
IA No. 41053/2021 - EARLY HEARING APPLICATION)

Date : 12-11-2021 These applications were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE SURYA KANT
HON'BLE MS. JUSTICE HIMA KOHLI

For Appellant(s) Mr. Balbir Singh, ASG
Mr. Anil Hooda, Adv.
Mr. Udai Khanna, Adv.
Ms. Rashmi Malhotra, Adv.
Mr. Shafik Ahmed, Adv.
Mr. Ajay Sharma, Adv.
Mr. Anurag Tripathi, Adv.
Ms. Apsana Khatoon, Adv.
Mr. B. V. Balaram Das, AOR(NP)

Mrs. Anil Katiyar, AOR

For Respondent(s) Mr. Harpreet Singh Ajmani, AOR
Ms. Rashi Khanna, Adv.

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

The Court is convened through Video Conferencing.

The appeals are dismissed as withdrawn in terms of the signed order.

As a sequel to the above, pending interlocutory applications also stand disposed of.

(SATISH KUMAR YADAV)
DEPUTY REGISTRAR

(R.S. NARAYANAN)
COURT MASTER (NSH)

(Signed order is placed on the file)