

ITEM NO.8

COURT NO.6

SECTION IV-A

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 S

Petition for Special Leave to Appeal (C) No.28652/2018

(Arising out of impugned final judgment and order dated 09-07-2018 in ITA No.10/2011 passed by the High Court Of Karnataka At Bengaluru)

SAP LABS INDIA PRIVATE LIMITED

Petitioner(s)

VERSUS

INCOME TAX OFFICER CIRCLE 6 (1) (1) BANGALORE

Respondent(s)

WITH

SLP(C) No.28694/2018 (IV-A)
SLP(C) No.29204/2018 (IV-A)
SLP(C) No.29180/2018 (IV-A)
SLP(C) No.33631/2018 (IV-A)
SLP(C) No.2641/2019 (IV-A)
Diary No.1571/2019 (IV-A)
SLP(C) No.3941/2019 (IV-A)
Diary No.1981/2019 (IV-A)
SLP(C) No.6108/2019 (IV-A)
SLP(C) No.5361/2019 (IV-A)
SLP(C) No.5365/2019 (IV-A)
SLP(C) No.6106/2019 (IV-A)
SLP(C) No.6104/2019 (IV-A)
SLP(C) No.7376/2019 (IV-A)
SLP(C) No.5362/2019 (IV-A)
SLP(C) No.5364/2019 (IV-A)
SLP(C) No.6103/2019 (IV-A)
SLP(C) No.5366/2019 (IV-A)
SLP(C) No.7372/2019 (IV-A)
SLP(C) No.7369/2019 (IV-A)
SLP(C) No.7373/2019 (IV-A)
Diary No.5862/2019 (IV-A)
SLP(C) No.7366/2019 (IV-A)
SLP(C) No.7368/2019 (IV-A)
SLP(C) No.7589/2019 (XIV)
SLP(C) No.7374/2019 (IV-A)
SLP(C) No.8289/2019 (IV-A)
SLP(C) No.7367/2019 (IV-A)
SLP(C) Nos.8141/2019 (IV-A)
Diary Nos.6037/2019 (IV-A)
Diary Nos.6043/2019 (IV-A)
SLP(C) No.8290/2019 (IV-A)
SLP(C) No.16205/2019 (IV-A)

SLP(C) No.8140/2019 (IV-A)
SLP(C) No.8145/2019 (IV-A)
SLP(C) No.8139/2019 (IV-A)
SLP(C) No.8147/2019 (IV-A)
Diary No.7805/2019 (IV-A)
SLP(C) No.9064/2019 (IV-A)
Diary No.7909/2019 (IV-A)
Diary No.8715/2019 (IV-A)
Diary No.8896/2019 (IV-A)
Diary No.8900/2019 (IV-A)
SLP(C) No.9066/2019 (IV-A)
Diary No.8914/2019 (IV-A)
Diary No.8916/2019 (IV-A)
Diary No.8921/2019 (IV-A)
SLP(C) No.9067/2019 (IV-A)
SLP(C) No.9070/2019 (IV-A)
Diary No.8940/2019 (IV-A)
SLP(C) No.9071/2019 (IV-A)
SLP(C) No.9072/2019 (IV-A)
Diary No.9010/2019 (IV-A)
Diary No.9014/2019 (IV-A)
Diary No.9997/2019 (IV-A)
SLP(C) No.10128/2019 (IV-A)
SLP(C) No.14973/2019 (IV-A)
SLP(C) No.11670/2019 (IV-A)
Diary No.11608/2019 (IV-A)
SLP(C) No.11671/2019 (IV-A)
SLP(C) No.16208/2019 (IV-A)
SLP(C) No.12346/2019 (IV-A)
Diary No.11689/2019 (IV-A)
SLP(C) No.14974/2019 (IV-A)
SLP(C) No.11071/2019 (IV-A)
Diary No.11858/2019 (IV-A)
SLP(C) No.11073/2019 (IV-A)
SLP(C) No.12344/2019 (IV-A)
SLP(C) No.11074/2019 (IV-A)
SLP(C) No.16209/2019 (IV-A)
SLP(C) No.11669/2019 (IV-A)
SLP(C) No.11675/2019 (IV-A)
SLP(C) No.11676/2019 (IV-A)
SLP(C) No.14976/2019 (IV-A)
SLP(C) No.16211/2019 (IV-A)
Diary No.13607/2019 (IV-A)
SLP(C) No.14978/2019 (IV-A)
SLP(C) No.11677/2019 (IV-A)
SLP(C) No.14979/2019 (IV-A)
SLP(C) No.16212/2019 (IV-A)
SLP(C) No.11672/2019 (IV-A)
SLP(C) No.14980/2019 (IV-A)
SLP(C) No.16216/2019 (IV-A)

SLP(C) No.12348/2019 (IV-A)
SLP(C) No.14982/2019 (IV-A)
SLP(C) No.14983/2019 (IV-A)
Diary No.15505/2019 (IV-A)
SLP(C) No.14972/2019 (IV-A)
Diary No.15523/2019 (IV-A)
SLP(C) No.14990/2019 (IV-A)
Diary No.15762/2019 (IV-A)
SLP(C) No.14991/2019 (IV-A)
SLP(C) No.14992/2019 (IV-A)
SLP(C) No.14996/2019 (IV-A)
SLP(C) No.14997/2019 (IV-A)
SLP(C) No.15801/2019 (IV-A)
SLP(C) No.15005/2019 (IV-A)
SLP(C) No.15006/2019 (IV-A)
SLP(C) No.15007/2019 (IV-A)
SLP(C) No.15011/2019 (IV-A)
SLP(C) No.15021/2019 (IV-A)
SLP(C) No.15015/2019 (IV-A)
SLP(C) No.15016/2019 (IV-A)
SLP(C) No.15019/2019 (IV-A)
Diary No.21305/2019 (IV-A)
Diary No.21399/2019 (IV-A)
Diary No.21406/2019 (IV-A)
Diary No.21498/2019 (IV-A)
Diary No. 22008/2019 (IV-A)
Diary No.22013/2019 (IV-A)
Diary No.22030/2019 (IV-A)
Diary No.22059/2019 (IV-A)
Diary No.22126/2019 (IV-A)
Diary No.22955/2019 (IV-A)
SLP(C) No.18595/2019 (IV-A)
Diary No.23113/2019 (IV-A)
Diary No.23114/2019 (IV-A)
Diary No.23130/2019 (IV-A)
Diary No.23141/2019 (IV-A)
Diary No.23146/2019 (IV-A)
Diary No.23147/2019 (IV-A)
Diary No.23273/2019 (IV-A)
Diary No.23277/2019 (IV-A)
Diary No.25119/2019 (XIV)
Diary No.25126/2019 (IV-A)
Diary No.25285/2019 (IV-A)
Diary No.25313/2019 (IV-A)
Diary No.25321/2019 (IV-A)
Diary No.26394/2019 (IV-A)
Diary No.26866/2019 (IV-A)
Diary No.26872/2019 (IV-A)
Diary No.26887/2019 (IV-A)
Diary No.27764/2019 (IV-A)
Diary No.27869/2019 (IV-A)
Diary No.28142/2019 (IV-A)

Diary No.28295/2019 (IV-A)
 Diary No.28300/2019 (IV-A)
 Diary No.29371/2019 (IV-A)
 Diary No.29375/2019 (IV-A)
 Diary No.30481/2019 (IV-A)
 Diary No.30692/2019 (IV-A)
 Diary No.31535/2019 (IV-B)
 Diary No.32026/2019 (IV-A)
 Diary No.37058/2019 (IV-A)
 Diary No.37550/2019 (XIV)
 Diary No.37556/2019 (XIV)
 Diary No.38765/2019 (XIV)
 Diary No.3608/2020 (IX)
 Diary No.1044/2020 (IX)

Date : 05-03-2020 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE UDAY UMESH LALIT
 HON'BLE MS. JUSTICE INDU MALHOTRA
 HON'BLE MR. JUSTICE HEMANT GUPTA

Counsel for the Parties:

Mr. Sanjay Jain, ASG
 Mr. Zoheb Hossain, Adv.
 Mr. Vikrant Yadav, Adv.
 Mr. Rupesh Kumar, Adv.
 Ms. Vimla Sinha, Adv.
 Ms. Anil Katiyar, AOR
 Mr. K.V. Girish Chowdary, Adv.
 Ms. Mehak Sachdeva, Adv.
 Mr. Piyush Goyal, Adv.
 Mr. Arkaj Kumar, Adv.
 Mr. Padmesh Mishra, Adv.

Mr. Percy Pardiwala, Sr. Adv.
 Mr. T. Suryanarayan, Adv.
 Ms. Yugandhara Pawar Jha, Adv.
 Ms. Manasa Ananthan, Adv.
 Ms. Mahima Goud, Adv.
 Mr. Kunal Verma, AOR

Mr. Arvind P. Datar, Sr. Adv.
 Mr. T. Suryanarayan, Adv.
 Ms. Yugandhara Pawar Jha, Adv.
 Ms. Manasa Ananthan, Adv.
 Ms. Mahima Goud, Adv.
 Mr. Kunal Verma, AOR

Mr. Tarun Gulati, Sr. Adv.
Ms. Shashi Mathews, Adv.
Mr. Ankit Sachdeva, Adv.
Mr. Abhishek Boob, Adv.
Mr. Ameya Dadhich, Adv.
Mr. Kishore Kunal, AOR

Mr. Ajay Vohra, Sr. Adv.
Ms. Kavita Jha, AOR
Mr. Udit Naresh, Adv.
Mr. Anant Mann, Adv.

Mr. Ajay Vohra, Sr. Adv.
Ms. Vanita Bhargava, Adv.
Mr. Ajay Bhargava, Adv.
Ms. Trishala Trivedi, Adv.
Ms. Shweta Kabra, Adv.
M/s. Khaitan & Co., AOR

Mr. K.K. Chythanya, Adv.
Mr. Sharath S., Adv.
Mr. Anand Sukumaran, Adv.
Mr. S. Sukumaran, Adv.
Mr. Bhupesh Kumar Pathak, Adv.
For Ms. Meera Mathur, AOR

Mr. Nageswar Rao, Adv.
Mr. Ambhoj Kumar Sinha, AOR
Mr. Sandeep S. Karhail, Adv.
Ms. Sherry Goyal, Adv.
Ms. Anwesha Saha, Adv.

Mr. Mukesh Butani, Adv.
Mr. Tarun Jain, Adv.
Mr. Shankey Agarwal, Adv.
Mr. Joseph K. Antony, Adv.
Mr. Karan Dhanuka, Adv.
Ms. Riya Gupta, Adv.
Mr. H. Raghavendra Rao, AOR

Mr. Percival Billimoria, Adv.
Mr. Rajendra Singhvi, Adv.
Mr. R.P. Tolani, Adv.
Mr. Mahesh Tolani, Adv.
Mr. K.K.L. Gautam, Adv.
Ms. Arundhati Chakraborty, Adv.
Mr. T.R.B. Sivakumar, AOR

Mr. V. Balachandran, Adv.
Mr. K.R. Vasudevan, Adv.
Mr. Siddharth Naidu, Adv.
M/s. KSN & Co., AOR

Mr. A. Shankar, Sr. Adv.
Mr. Senthil Jagadeesan, AOR
Ms. Sonakshi Malhan, Adv.
Mr. Narendra Kumar Jain, Adv.
Ms. Suriti Chowdhary, Adv.
Ms. Mrinal Kanwar, Adv.

Mr. Salil Kapoor, Adv.
Ms. Ananya Kapoor, Adv.
Mr. Sumit Lalchandani, Adv.
Mr. Madan Mohan, Adv.
Ms. Archana Sharma, Adv.
Mr. Praveen Swarup, AOR

Mr. Himanshu Sinha, Adv.
Mr. Bhuwan Dhoopar, Adv.
Ms. Vrinda Tulshan, Adv.
Mr. Syed Jafar Alam, AOR

Mr. Manish Sharma, Adv.
Mr. Vivek Sarin, Adv.
Mr. Shauryaveer Saxena, Adv.
Mr. Aakarshan Aditya, AOR

Mr. G.C. Srivastava, Adv.
Mr. Suvinay Kumar Dash, Adv.
Ms. Runamoni Bhuyan, AOR

Mr. Sanand Ramakrishnan, AOR
Mr. Rajeev Mishra, Adv.
Mr. Sanjeev Kumar Mahara, Adv.

Ms. Kavita Jha, AOR
Mr. Udit Naresh, Adv.
Mr. Anant Mann, Adv.

Mr. Deepak Chopra, Adv.
Ms. Akansha Aggarwal, Adv.
Mr. Harpreet Singh Ajmani, AOR

Ms. Archana Sahadeva, AOR

Mr. Rohan Thawani, AOR

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

Heard Mr. Percy Pardiwala, Mr. Tarun Gulati, Mr. Arvind P. Datar, learned Senior Advocates and Mr. K.K. Chythanya and Mr. Nageswar Rao, learned Advocates.

Arguments are still not concluded.

For further hearing, list these matters on 17.03.2020 as Part-Heard, on top of the Board.

In the meantime, Mr. Zoheb Hossain, learned counsel for the Revenue is directed to update the Chart given on the first day and indicate the tax-effect in respect of six matters plus Item No.8.125 - SLP (Civil) Diary No.25126 of 2019 and whether the Department wishes to press these matters or not.

We also request Mr. Zoheb Hossain, learned counsel to go through every matter and apprise us on the next occasion about individual merits of the matters.

(MUKESH NASA)
COURT MASTER

(PRADEEP KUMAR)
BRANCH OFFICER