

ITEM NO.1

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(s) for Special Leave to Appeal (C) No(s). 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)

([LIST ON 03.03.2020 ON TOP OF THE BOARD])

WITH

SLP(C) No. 28694/2018 (IV-A)

SLP(C) No. 29204/2018 (IV-A)
(IA No. 54632/2019 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

SLP(C) No. 29180/2018 (IV-A)

SLP(C) No. 33631/2018 (IV-A)

SLP(C) No. 2641/2019 (IV-A)

Diary No(s). 1571/2019 (IV-A)
(IA No. 35109/2019 - CONDONATION OF DELAY IN FILING
IA No. 35110/2019 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

SLP(C) No. 3941/2019 (IV-A)

Diary No(s). 1981/2019 (IV-A)
(IA No. 23054/2019 - CONDONATION OF DELAY IN FILING)

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(s). 5862/2019 (IV-A)
(IA No. 34663/2019 - CONDONATION OF DELAY IN FILING)

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) No. 8141/2019 (IV-A)
(IA No. 139872/2019 - AMENDMENT IN CAUSE TITLE)

Diary No(s). 6037/2019 (IV-A)
(IA No. 35617/2019 - CONDONATION OF DELAY IN FILING)

Diary No(s). 6043/2019 (IV-A)
(IA No. 47837/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 8290/2019 (IV-A)

SLP(C) No. 16205/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.71732/2019-CONDONATION OF DELAY
IN FILING and IA No.71733/2019-CONDONATION OF DELAY IN REFILING)

SLP(C) No. 8140/2019 (IV-A)
(IA No. 41789/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

SLP(C) No. 8145/2019 (IV-A)

SLP(C) No. 8139/2019 (IV-A)

SLP(C) No. 8147/2019 (IV-A)

Diary No(s). 7805/2019 (IV-A)
(IA No. 50093/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 9064/2019 (IV-A)

Diary No(s). 7909/2019 (IV-A)
(IA No. 50975/2019 - CONDONATION OF DELAY IN FILING)

Diary No(s). 8715/2019 (IV-A)
(IA No. 58283/2019 - CONDONATION OF DELAY IN FILING)

Diary No(s). 8896/2019 (IV-A)
(IA No. 57478/2019 - CONDONATION OF DELAY IN FILING)

Diary No(s). 8900/2019 (IV-A)
(IA No. 56125/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 9066/2019 (IV-A)

Diary No(s). 8914/2019 (IV-A)
(IA No. 51495/2019 - CONDONATION OF DELAY IN FILING)

Diary No(s). 8916/2019 (IV-A)
(IA No. 49740/2019 - CONDONATION OF DELAY IN FILING)

Diary No(s). 8921/2019 (IV-A)
(IA No. 49264/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 9067/2019 (IV-A)

SLP(C) No. 9070/2019 (IV-A)

Diary No(s). 8940/2019 (IV-A)
(IA No. 56456/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 9071/2019 (IV-A)
(IA No. 52746/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 9072/2019 (IV-A)

Diary No(s). 9010/2019 (IV-A)
(IA No. 59769/2019 - CONDONATION OF DELAY IN FILING)

Diary No(s). 9014/2019 (IV-A)
(IA No. 48693/2019 - CONDONATION OF DELAY IN FILING)

Diary No(s). 9997/2019 (IV-A)
(IA No. 56445/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 10128/2019 (IV-A)

(IA No. 137364/2019 - AMENDMENT IN CAUSE TITLE)

SLP(C) No. 14973/2019 (IV-A)

SLP(C) No. 11670/2019 (IV-A)

Diary No(s). 11608/2019 (IV-A)

(IA No. 57261/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 11671/2019 (IV-A)

SLP(C) No. 16208/2019 (IV-A)

SLP(C) No. 12346/2019 (IV-A)

Diary No(s). 11689/2019 (IV-A)

(IA No. 137367/2019 - AMENDMENT IN CAUSE TITLE

IA No. 59430/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 14974/2019 (IV-A)

SLP(C) No. 11071/2019 (IV-A)

Diary No(s). 11858/2019 (IV-A)

(IA No. 59669/2019 - CONDONATION OF DELAY IN FILING)

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)

**(IA No.72726/2019-CONDONATION OF DELAY IN FILING and IA
No.72723/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

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(s). 13607/2019 (IV-A)

(IA No.114944/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 14978/2019 (IV-A)

SLP(C) No. 11677/2019 (IV-A)

SLP(C) No. 14979/2019 (IV-A)
(IA No.88832/2019-CONDONATION OF DELAY IN FILING and IA
No.88833/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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)
(IA No.84208/2019-CONDONATION OF DELAY IN FILING and IA
No.84209/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 14983/2019 (IV-A)

Diary No(s). 15505/2019 (IV-A)
(IA No. 76574/2019 - CONDONATION OF DELAY IN FILING)

Diary No(s). 15523/2019 (IV-A)
(IA No.192157/2019-CONDONATION OF DELAY IN FILING and IA
No.192158/2019-CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

SLP(C) No. 14990/2019 (IV-A)

Diary No(s). 15762/2019 (IV-A)
(IA No. 76192/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 14991/2019 (IV-A)

SLP(C) No. 14992/2019 (IV-A)
(IA No.84442/2019-CONDONATION OF DELAY IN FILING and IA
No.84444/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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(s). 21305/2019 (IV-A)
(IA No.103487/2019-CONDONATION OF DELAY IN FILING and IA
No.103490/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 21399/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.117263/2019-CONDONATION OF DELAY
IN FILING and IA No.117267/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT and IA No.117265/2019-CONDONATION OF DELAY IN
REFILING)

Diary No(s). 21406/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.114924/2019-CONDONATION OF DELAY
IN FILING and IA No.114925/2019-CONDONATION OF DELAY IN REFILING)

Diary No(s). 21498/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.129761/2019-CONDONATION OF DELAY
IN FILING and IA No.129762/2019-CONDONATION OF DELAY IN REFILING)

Diary No(s). 22008/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.109659/2019-CONDONATION OF DELAY
IN FILING)

Diary No(s). 22013/2019 (IV-A)
(IA No.96728/2019-CONDONATION OF DELAY IN FILING)

Diary No(s). 22030/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.107746/2019-CONDONATION OF DELAY
IN FILING)

Diary No(s). 22059/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.122856/2019-CONDONATION OF DELAY
IN FILING and IA No.122857/2019-CONDONATION OF DELAY IN REFILING)

Diary No(s). 22126/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.113001/2019-CONDONATION OF DELAY
IN FILING)

Diary No(s). 22955/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.110350/2019-CONDONATION OF DELAY
IN FILING)

SLP(C) No. 18595/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.110021/2019-CONDONATION OF DELAY

IN FILING)

**Diary No(s). 23113/2019 (IV-A)
(IA No.119387/2019-CONDONATION OF DELAY IN FILING and IA
No.119388/2019-CONDONATION OF DELAY IN REFILING)**

**Diary No(s). 23114/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.107538/2019-CONDONATION OF DELAY
IN FILING)**

**Diary No(s). 23130/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.138131/2019-CONDONATION OF DELAY
IN FILING and IA No.138132/2019-CONDONATION OF DELAY IN REFILING)**

**Diary No(s). 23141/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.114874/2019-CONDONATION OF DELAY
IN FILING)**

**Diary No(s). 23146/2019 (IV-A)
(IA No.106780/2019-CONDONATION OF DELAY IN FILING and IA
No.106781/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No(s). 23147/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.104066/2019-CONDONATION OF DELAY
IN FILING)**

**Diary No(s). 23273/2019 (IV-A)
(IA No.104694/2019-CONDONATION OF DELAY IN FILING)**

**Diary No(s). 23277/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.102259/2019-CONDONATION OF DELAY
IN FILING)**

**Diary No(s). 25119/2019 (XIV)
(FOR ADMISSION and I.R. and IA No.120124/2019-CONDONATION OF DELAY
IN FILING)**

**Diary No(s). 25126/2019 (IV-A)
(IA No.112771/2019-CONDONATION OF DELAY IN FILING)**

**Diary No(s). 25285/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.116834/2019-CONDONATION OF DELAY
IN FILING)**

**Diary No(s). 25313/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.168501/2019-CONDONATION OF DELAY
IN FILING and IA No.168502/2019-CONDONATION OF DELAY IN REFILING /
CURING THE DEFECTS)**

**Diary No(s). 25321/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.114661/2019-CONDONATION OF DELAY
IN FILING)**

Diary No(s). 26394/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.117018/2019-CONDONATION OF DELAY
IN FILING)

Diary No(s). 26866/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.120756/2019-CONDONATION OF DELAY
IN FILING)

Diary No(s). 26872/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.152253/2019-CONDONATION OF DELAY
IN FILING and IA No.152256/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT and IA No.152254/2019-CONDONATION OF DELAY IN
REFILING)

Diary No(s). 26887/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.128274/2019-CONDONATION OF DELAY
IN FILING)

Diary No(s). 27764/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.127765/2019-CONDONATION OF DELAY
IN FILING)

Diary No(s). 27869/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.122390/2019-CONDONATION OF DELAY
IN FILING)

Diary No(s). 28142/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.179773/2019-CONDONATION OF DELAY
IN FILING and IA No.179775/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT and IA No.179774/2019-CONDONATION OF DELAY IN
REFILING / CURING THE DEFECTS)

Diary No(s). 28295/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.124039/2019-CONDONATION OF DELAY
IN FILING)

Diary No(s). 28300/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.124129/2019-CONDONATION OF DELAY
IN FILING)

Diary No(s). 29371/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.166591/2019-CONDONATION OF DELAY
IN FILING and IA No.166592/2019-CONDONATION OF DELAY IN REFILING /
CURING THE DEFECTS)

Diary No(s). 29375/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.142941/2019-CONDONATION OF DELAY
IN FILING)

Diary No(s). 30481/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.151264/2019-CONDONATION OF DELAY
IN FILING and IA No.151266/2019-CONDONATION OF DELAY IN REFILING)

Diary No(s). 30692/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.149371/2019-CONDONATION OF DELAY
IN FILING)

Diary No(s). 31535/2019 (IV-B)
(FOR ADMISSION and I.R. and IA No.149947/2019-CONDONATION OF DELAY
IN FILING and IA No.149948/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

Diary No(s). 32026/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.151370/2019-CONDONATION OF DELAY
IN FILING)

Diary No(s). 37058/2019 (IV-A)
(FOR ADMISSION and I.R. and IA No.173713/2019-CONDONATION OF DELAY
IN FILING and IA No.173716/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

Diary No(s). 37550/2019 (XIV)
(IA No. 168908/2019 - CONDONATION OF DELAY IN FILING
IA No. 168909/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

Diary No(s). 37556/2019 (XIV)
(IA No. 170791/2019 - CONDONATION OF DELAY IN FILING
IA No. 170795/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

Diary No(s). 38765/2019 (XIV)
(IA No. 169968/2019 - CONDONATION OF DELAY IN FILING
IA No. 169970/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

SLP(C) No. 3608/2020 (IX)
(IA No.12336/2020-CONDONATION OF DELAY IN FILING)

Diary No(s). 1044/2020 (IX)
(IA No.11717/2020-CONDONATION OF DELAY IN FILING)

Date : 03-03-2020 This petition was 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

For the parties:

Mr. Tarun Jain, Adv.
Mr. Joseph K.Antony, Adv.
Mr. Shan key Agarwal, Adv.

Ms. Shreyash Shah, Adv.
Mr. Karan Dhanuka, Adv.
Ms. Riya Gupta, Adv.
Mr. Mukesh Butani, Adv.
Mr. F. Irani, Adv.
Mr. H.R. Rao, AOR

Mr. Sanjay Jain, ASG
Mr. Vikrant Yadav, Adv.
Mr. Zoheb Hossain, adv.
Mr. Rupesh Kr., Adv.
Mrs. Anil Katiyar, AOR
Ms. Vimla Sinha, Adv.
Mr. K.V.G. Choudhary, Adv.

Mr. V.S. Subramanyam, Adv.
Mr. Hitesh Kr. Sharma, Adv.
Mr. S.K. Rajora, Adv.
Ms. Kirsna Lalwani, Adv.

Mr. Rohan Shah, Adv.
Mr. Aurup Dasgupta, Adv.
Mr. Rohan Thawani, Adv.
Mr. Hardeep Singh Anand, Adv.
Ms. Vandana Sehgal, Adv.
Mr. Anand Dilip Daga, Adv.
Ms. Gunjan Ahuja, Adv.
Mr. Iqram Govind Singh, Adv.
Mr. Piyush Goyal, Adv.
Ms. Kanu Agarwal, Adv.
Mr. D.L. Chidananda, Adv.

Mr. G.C. Srivastava, Adv.
Mr. Suvinay Kumar Dash, Adv.
Mr. R. Bhuyan, Adv.
Mr. Sidharth, Adv.

Mr. Archana Sahadeva, AOR
Mr. V. Balachandran, Adv.
Mr. K.R. Vasudevan, Adv.
Mr. Siddharth Naidu, Adv.
M/S. Ksn & Co., AOR

Mr. Salil Kapoor, Adv.
Ms. Ananya Kapoor, Adv.
Ms. Sumit Lal Chandani, Adv.
Mr. Praveen Swarup, AOR

Mr. Dinesh Dwivedi, Sr. Adv.
Mr. H. Devrajan, Adv.
Mr. P.N. Gupta, Adv.
Mr. Ashok Rajagopalan, Adv.
Ms. Bharti Gupta, Adv.

Mr. Nageshwar Rao, Adv.
Mr. Ambhoj Kumar Sinha, AOR
Mr. Sandeep S. Karhail, Adv.
Ms. Sherry Goyal, Adv.
Ms. Anwesh Saha, Adv.
Mr. Purushottam Anand, Adv.

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

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

Mr. Santosh Sharma, Adv.
Mr. Syed Jafar Alam, AOR

Mr. Tarun Gulati, Sr. Adv.
Mr. Abhishek Boob, Adv.
Mr. Shashi Mathews, Adv.
Mr. Arvind Datar, Sr. Adv.
Mr. Percy Pardiwal, Sr. adv.
Mr. T. Suryanarayan, Adv.
Mr. Yugandhaa Pawar Jha, Adv.
Mr. Manasa Ananthan, Adv.
Ms. Mahima Goud, Adv.
Mr. Kishore Kunal, AOR
Mr. Vasunigam, Adv.
Mr. Ameya Dadhich, Adv.
Mr. Ankit Sachdeva, Adv.

Mr. Senthil Jagadeesan, AOR
Mr. Narendra Kumar Jain, Adv.
Ms. Sonakshi Malhan, Adv.
Ms. Suriti Choudhary, Adv.
Ms. Mrinal Kanwar, Adv.

Mr. Vivek Sarin, Adv.
Mr. Manish Sharma, Adv.
Mr. Satish Kaushik, Adv.
Mr. Akarshan Aditya, Adv.

Mr. Syed Jafar Alam, AOR
Mr. Himanshu S. Sinha, Adv.
Mr. Bhuwan Dhoopar, Adv.

Ms. Vanita Bhargava, Adv.

Mr. Ajay Bhargava, Adv.
Ms. Trishala Trivedi, Adv.
M/S. Khaitan & Co., AOR

Ms. Vanita Bhargava, Adv.
Mr. Ajay Bhargava, Adv.
Ms. Trishala Trivedi, Adv.
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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. Sanand Ramakrishnan, AOR
Mr. Rajeev Mishra, Adv.
Mr. Sanjeev Kr. Mohara, Adv.

Ms. Runamoni Bhuyan, AOR

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

Mr. Aakarshan Aditya, AOR

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

List on 04.03.2020 as part-heard.

(INDU MARWAH)
COURT MASTER (SH)

(PRADEEP KUMAR)
BRANCH OFFICER