

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

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)

IA No. 151014/2019 - AMENDMENT IN CAUSE TITLE

SLP(C) No. 6106/2019 (IV-A)

SLP(C) No. 6104/2019 (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. 7368/2019 (IV-A)

SLP(C) No. 7374/2019 (IV-A)

SLP(C) No. 8289/2019 (IV-A)

IA No. 75679/2021 - WITHDRAWAL OF CASE/APPLICATION

SLP(C) No. 7367/2019 (IV-A)

Diary No(s). 6037/2019 (IV-A)

IA No. 35617/2019 - CONDONATION OF DELAY IN FILING

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. 7589/2019 (XIV)

SLP(C) No. 8141/2019 (IV-A)

IA No. 139872/2019 - AMENDMENT IN CAUSE TITLE

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

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

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. 9072/2019 (IV-A)

Diary No(s). 9014/2019 (IV-A)
IA No. 48693/2019 - 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. 9070/2019 (IV-A)

Diary No(s). 6043/2019 (IV-A)
IA No. 47837/2019 - 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

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

Diary No(s). 9010/2019 (IV-A)
IA No. 59769/2019 - 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. 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. 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

Diary No(s). 11858/2019 (IV-A)
(FOR CONDONATION OF DELAY IN FILING ON IA 59669/2019
IA No. 59669/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 11073/2019 (IV-A)

SLP(C) No. 11074/2019 (IV-A)

SLP(C) No. 11675/2019 (IV-A)

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

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

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

SLP(C) No. 12344/2019 (IV-A)

SLP(C) No. 16209/2019 (IV-A)
IA No. 72723/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

SLP(C) No. 11669/2019 (IV-A)

SLP(C) No. 14976/2019 (IV-A)
(FOR ADMISSION and I.R.)

SLP(C) No. 16211/2019 (IV-A)

**SLP(C) No. 14978/2019 (IV-A)
(FOR ADMISSION and I.R.)**

**SLP(C) No. 16212/2019 (IV-A)
(FOR ADMISSION and I.R.)**

**SLP(C) No. 14980/2019 (IV-A)
(FOR ADMISSION and I.R.)**

**SLP(C) No. 16216/2019 (IV-A)
(FOR ADMISSION and I.R.)**

SLP(C) No. 12348/2019 (IV-A)

**SLP(C) No. 14982/2019 (IV-A)
IA No. 84209/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT**

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

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

**SLP(C) No. 14992/2019 (IV-A)
IA No. 84444/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT**

**SLP(C) No. 14996/2019 (IV-A)
(FOR ADMISSION and I.R.)**

**SLP(C) No. 14997/2019 (IV-A)
(FOR ADMISSION and I.R.)**

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

**SLP(C) No. 15006/2019 (IV-A)
(FOR ADMISSION and I.R.)**

SLP(C) No. 16205/2019 (IV-A)

**Diary No(s). 13607/2019 (IV-A)
IA No. 114944/2019 - CONDONATION OF DELAY IN FILING
IA No. 114945/2019 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS**

**SLP(C) No. 14979/2019 (IV-A)
IA No. 88833/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT**

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

**SLP(C) No. 14972/2019 (IV-A)
(FOR ADMISSION and I.R.)**

SLP(C) No. 14991/2019 (IV-A)
IA No. 151005/2019 - AMENDMENT IN CAUSE TITLE

SLP(C) No. 15007/2019 (IV-A)
(FOR ADMISSION and I.R.)

SLP(C) No. 15011/2019 (IV-A)
(FOR ADMISSION and I.R.)

SLP(C) No. 15021/2019 (IV-A)
(FOR ADMISSION and I.R.)

SLP(C) No. 15015/2019 (IV-A)
(FOR ADMISSION and I.R.)

SLP(C) No. 15019/2019 (IV-A)
(FOR ADMISSION and I.R.)

Diary No(s). 22008/2019 (IV-A)
IA No. 109659/2019 - CONDONATION OF DELAY IN FILING

Diary No(s). 22955/2019 (IV-A)
IA No. 110350/2019 - CONDONATION OF DELAY IN FILING

Diary No(s). 23141/2019 (IV-A)
IA No. 114874/2019 - CONDONATION OF DELAY IN FILING

Diary No(s). 23147/2019 (IV-A)
IA No. 104066/2019 - CONDONATION OF DELAY IN FILING

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

Diary No(s). 25321/2019 (IV-A)
IA No. 114661/2019 - CONDONATION OF DELAY IN FILING

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

SLP(C) No. 15801/2019 (IV-A)
(FOR ADMISSION and I.R.)

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

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

Diary No(s). 21498/2019 (IV-A)

IA No. 129761/2019 - CONDONATION OF DELAY IN FILING

IA No. 129762/2019 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 22013/2019 (IV-A)

IA No. 96728/2019 - CONDONATION OF DELAY IN FILING

Diary No(s). 22030/2019 (IV-A)

IA No. 107746/2019 - CONDONATION OF DELAY IN FILING

Diary No(s). 22059/2019 (IV-A)

IA No. 122856/2019 - CONDONATION OF DELAY IN FILING

IA No. 122857/2019 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 22126/2019 (IV-A)

IA No. 113001/2019 - CONDONATION OF DELAY IN FILING

SLP(C) No. 18595/2019 (IV-A)

Diary No(s). 23113/2019 (IV-A)

IA No. 119387/2019 - CONDONATION OF DELAY IN FILING

IA No. 119388/2019 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 23114/2019 (IV-A)

IA No. 107538/2019 - CONDONATION OF DELAY IN FILING

Diary No(s). 23130/2019 (IV-A)

IA No. 138131/2019 - CONDONATION OF DELAY IN FILING

IA No. 138132/2019 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 23146/2019 (IV-A)

FOR EARLY HEARING APPLICATION ON IA 107218/2020

IA No. 106780/2019 - CONDONATION OF DELAY IN FILING

IA No. 107218/2020 - EARLY HEARING APPLICATION

IA No. 106781/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Diary No(s). 23273/2019 (IV-A)

IA No. 104694/2019 - CONDONATION OF DELAY IN FILING

Diary No(s). 23277/2019 (IV-A)

IA No. 102259/2019 - CONDONATION OF DELAY IN FILING

Diary No(s). 25285/2019 (IV-A)

IA No. 116834/2019 - CONDONATION OF DELAY IN FILING

Diary No(s). 26394/2019 (IV-A)

IA No. 117018/2019 - CONDONATION OF DELAY IN FILING

Diary No(s). 26866/2019 (IV-A)
IA No. 120756/2019 - CONDONATION OF DELAY IN FILING

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

Diary No(s). 26887/2019 (IV-A)
IA No. 128274/2019 - CONDONATION OF DELAY IN FILING

Diary No(s). 27764/2019 (IV-A)
IA No. 127765/2019 - CONDONATION OF DELAY IN FILING

Diary No(s). 27869/2019 (IV-A)
IA No. 122390/2019 - CONDONATION OF DELAY IN FILING

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

Diary No(s). 28295/2019 (IV-A)
IA No. 124039/2019 - CONDONATION OF DELAY IN FILING

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

Diary No(s). 29375/2019 (IV-A)
IA No. 142941/2019 - CONDONATION OF DELAY IN FILING

Diary No(s). 30481/2019 (IV-A)
IA No. 151264/2019 - CONDONATION OF DELAY IN FILING
IA No. 151266/2019 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

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

Diary No(s). 32026/2019 (IV-A)
IA No. 151370/2019 - CONDONATION OF DELAY IN FILING

Diary No(s). 37058/2019 (IV-A)
IA No. 173713/2019 - CONDONATION OF DELAY IN FILING
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)

Diary No(s). 1044/2020 (IX)

IA No. 11717/2020 - CONDONATION OF DELAY IN FILING

Diary No(s). 23893/2020 (XIV)

(FOR ADMISSION and I.R. and IA No.128521/2020-CONDONATION OF DELAY IN FILING)

SLP(C) No. 11067/2021 (IV-A)

(FOR ADMISSION and I.R.)

SLP(C) No. 16534/2021 (IV-A)

(FOR ADMISSION and I.R.)

Diary No(s). 21096/2020 (XIV)

(FOR ADMISSION and I.R. and IA No.120650/2020-CONDONATION OF DELAY IN FILING)

Date : 15-11-2022 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE M.R. SHAH

HON'BLE MR. JUSTICE M.M. SUNDRESH

For Parties:

**Mr. Balbir Singh, ASG
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Mr. Prasenjeet Mohapatra, Adv.
Ms. Monica Benjamin, Adv.
Ms. Anu Sura, Adv.
Mr. Rupesh Kumar, Adv.
Mr. Rajat Nair, Adv.
Mr. Shyam Gopal, Adv.
Mr. Zoheb Hussain, Adv.
Mr. Rupesh Kumar, Adv.
Mr. Prahlad Singh, Adv.
Mr. Raj Bahadur Yadav, AOR**

**Mr. K.K.Chythanya, Sr. Advocate
Mr. S.Sukumaran, Advocate**

Mr. Anand Sukumar, Advocate
Mr. Sharath S., Advocate
Mr. Bhupesh Kumar Pathak, Advocate
Mrs. Meera Mathur, AOR

Mr. Ambhoj Kumar Sinha, AOR
Mrs. Anil Katiyar, AOR
Mr. Raj Bahadur Yadav, AOR

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Mr. Manish Rastogi, Adv.
Mr. Ankita Prakash, Adv.
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Ms. Remya Raj, Adv.
Mr. K.K.Chythanya, Sr. Advocate

Mr. Aakarshan Aditya, AOR

Mr. Deepak Chopra, Adv.
Mr. Rohan Khare, Adv.
Mr. Priyam Bhatnagar, Adv.
Mr. Harpreet Singh Ajmani, AOR

Mr. Ajay Bohra, Sr. Adv.
Mrs. Vanita Bhargava, Adv.
Mr. Ajay Bhargava, Adv.
Mr. Shantanu Chaturvedi, Adv.
Mr. Perna Singh, Adv.
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Mr. Himanshu S. Sinha, Adv.
Mr. Bhuwan Dhoopar, Adv.
Mr. Yash Varmani, Adv.
Mr. Syed Jafar Alam, AOR

Mr. Sanand Ramakrishnan, AOR

Mr. Nageswar Rao, Adv.
Mr. Ambhoj Kumar Sinha, AOR
Mr. Shreyash Shah, Adv.
Mr. Yatharth Singh, Adv.

Ms. Archana Sahadeva, AOR
Mr. Siddharth Raj Choudhary, Adv.
Mr. G. C Srivastava, Adv.

Mr. Suvinay Dash, Adv.
Mr. Kalrav Mehrotra, Adv.
Ms. Runamoni Bhuyan, AOR

Mr. S.Sukumaran, Advocate
Mr. Anand Sukumar, AOR
Mr. Sharath S., Advocate
Mr. Bhupesh Kumar Pathak, Advocate
Mr. Anand Sukumar, AOR

Mr. H. Raghavendra Rao, AOR
Mr. Shankey Agrawal, Adv.
Mr. Harsh Shukla, Adv.
Mr. Aditya Rathore, Adv.
Ms. Shreya Wadhera, Adv.
Ms. Meera Mathur, AOR

Mr. Arvind P. Datar, Sr. Adv.
Mr. T. Suryanarayan, Sr. Adv.
Mr. Percy Pardiwala, Sr. Adv.
Mr. Kunal Verma, AOR
Mr. Yugandhara Pawar Jha, Adv.
Ms. Tanmayee Rajkmar, Adv.
Ms. Manasa Ananthan, Adv.
Mr. Ashwin Nair, Adv.
Ms. Mahima Goud, Adv.
Mr. Sai Kiran, Adv.
Ms. Lavanya Dhawan, Adv.
Mr. Ritik Gupta, Adv.

Mr. Ajay Vohra, Sr. Adv.
Ms. Kavita Jha, AOR
Mr. Anant Mann, Adv.
Mr. Neeraj Jain, Adv.
Mr. Udit Naresh, Adv.
Mr. Aniket D. Agrawal, Adv.

Mr. Rajeev Mishra, Adv.
Mr. Sanand Ramakrishnan, Adv.

Mr. Vishal Kalra, Adv.
Mr. S. S. Tomar, Adv.
Mr. Anil Kumar Gautam, AOR

Mr Rohan Shah, Adv.
Mr. Aurupdas Gupta, Adv.
Mr. Rohan Thawani, Adv.
Ms. Pooja Dhar, Adv.
Mr. Hardeep Singh Anand, Adv.
Mr. Pratul Pratap Singh, Adv.
Mr. Mantavya Sharma, Adv.

Mr. K.K.Chythanya, Sr. Adv.

Mr. S.Sukumaran, Adv.
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Mr. Sharath S., Adv.
Mr Bhupesh Kumar Pathak, Adv.
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Mr. Dibya Prashant Singh, Adv.
Mr. Satish C. Kaushik, Adv.
Ms. Avnika Mishra, Adv.
Mr. Aakarshan Aditya, AOR

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

SLP (C) Diary No. 25321/2019:

Delay condoned.

The present Special Leave Petition stands dismissed on the ground of low tax effect as the same is below the monetary limit fixed by the CBDT to prefer an appeal before this Court.

However, question of law, if any, is kept open.

Liberty to revive the present Special Leave Petition, in case of difficulty, is granted.

SLP (C) Diary No. 21096/2020:

Delay condoned.

It is reported that the tax assessment is with respect to the A.Y. 2010-11. The present Special Leave Petition stands dismissed on the ground of low tax effect as the same is below the monetary limit fixed by the CBDT to prefer an appeal before this Court.

However, question of law, if any, is kept open.

Liberty to revive the present Special Leave Petition, in case of difficulty, is granted.

SLP (C) Diary No. 25126/2019:

De-Tag.

List on 17.11.2022.

Rest of the matters:

Delay condoned.

Amendment in Cause-title is allowed.

We have heard Mr. Balbir Singh, learned ASG, appearing for the Revenue and Mr. Arvind Datar, Mr. Percy Pardiwalla, Mr. T. Suryanarayana, Mr. Ajay Vohra, Mr. Chythanya K.K., Mr. Tarun Gulati, Mr. Nageswar Rao and Mr. Rohan Shah, learned Senior Advocates/Advocates appearing on behalf of the respective-Assessees.

Leave granted.

Arguments concluded.

Judgment reserved.

It will be open for learned counsel appearing on behalf of the respective parties to file/submit short written submissions (not more than 2-3 pages), to be filed by 18.11.2022 and also to be sent on e-mail addresses shahmr2018@gmail.com and hmjmmsundresh@gmail.com

(R. NATARAJAN)

(NEETU SACHDEVA)

(NISHA TRIPATHI)

ASTT. REGISTRAR-cum-PS

ASTT. REGISTRAR-cum-PS

ASSISTANT REGISTRAR