

ITEM NO.1
(Part-heard)

COURT NO.5

SECTION IV-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

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)

IA No. 103464/2020 - APPLICATION FOR TAGGING/DETAGGING

WITH

Diary No(s). 1571/2019 (IV-A)

FOR CONDONATION OF DELAY IN FILING ON IA 35109/2019

FOR CONDONATION OF DELAY IN REFILING ON IA 35110/2019

FOR CONDONATION OF DELAY IN FILING/REFILING SLP ON IA 35110/2019

FOR CONDONATION OF DELAY IN RE-FILING APPEAL ON IA 35110/2019

Diary No(s). 25119/2019 (XIV)

IA No. 120124/2019 - CONDONATION OF DELAY IN FILING

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

SLP(C) No. 11672/2019 (IV-A)

Diary No(s). 25313/2019 (IV-A)

IA No. 168501/2019 - CONDONATION OF DELAY IN FILING

IA No. 168502/2019 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

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

Diary No(s). 30692/2019 (IV-A)

IA No. 149371/2019 - CONDONATION OF DELAY IN FILING)

Diary No(s). 21406/2019 (IV-A)

IA No. 114924/2019 - CONDONATION OF DELAY IN FILING

IA No. 114925/2019 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

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

FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA 131089/2019

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

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. 7376/2019 (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. 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)
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. 11676/2019 (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. 15005/2019 (IV-A)
IA No. 102452/2020 - AMENDMENT IN CAUSE TITLE
IA No. 23449/2020 - APPLICATION FOR PERMISSION
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. 15016/2019 (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

SLP(C) No. 16208/2019 (IV-A)
(FOR ADMISSION and I.R.)

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)
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). 28300/2019 (IV-A)
 IA No. 124129/2019 - 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 : 10-11-2022 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. D. Nageswar Rao, Adv.
Mr. Ambhoj Kumar Sinha, AOR
Ms. Deepika Agarwal, Adv.

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

Mr. Balbir Singh, ASG
Mr. Zoheb Hossain, Adv.
Mr. Rajat Nair, Adv.
Mr. Rupesh Kumar, Adv.
Mr. Shyam Gopal, Adv.
Mr. Prahlad Singh, Adv.
Mr. Samarvir Singh, Adv.
Ms. Monica Benjamin, Adv.
Mr. Naman Tandon, Adv.
Mr. Prasenjeet Mohapatra, Adv.
Mrs. Anil Katiyar, AOR
Mr. Raj Bahadur Yadav, AOR

Mr. Ajay Vohra, Sr. Adv.
Mr. Rajeev Mishra, Adv.
Mr. Sanand Ramakrishnan, AOR

Ms. Archana Sahadeva, AOR

Mr. G.C. Srivastava, Adv.
Mr. Suvinay Dash, Adv.
Mr. Piyush Sachdev, Adv.

Ms. Runamoni Bhuyan, AOR

Mr. Percy Pardiwala, Sr. Adv.

Mr. Mukesh Butani, Adv.

Mr. Madhur Agarwal, Adv.

Mr. H. Raghavendra Rao, AOR

Mr. Shankey Agrawal, Adv.

Mr. Harsh Shukla, Adv.

Mr. Aditya Rathore, Adv.

Ms. Shreya Wadhera, Adv.

Mr. Arvind Datar, Sr. Adv.

Mr. Percy Pardiwala, Sr. Adv.

Mr. T. Suryanarayana, Sr. Adv.

Mr. Kunal Verma, AOR

Mrs. Yugandhara Pawar Jha, Adv.

Ms. Tanmayee Raj Kumar, Adv.

Ms. Manasa Ananthan, Adv.

Mr. Ashwin Nair, Adv.

Ms. Mahima Goud, Adv.

Ms. Lavanya Dhawan, Adv.

Mr. Ritik Gupta, Adv.

Mr. Sai Kiran, Adv.

Mr. Ajay Vohra, Sr. Adv.

Ms. Kavita Jha, AOR

Mr. Udit Naresh, Adv.

Mr. Anant Mann, Adv.

Mr. Aurupdas Gupta, Adv.

Mr. Hardeep Singh Anand, 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.

Mr. Sumit Lalchandani, Adv.

Mr. Sanat Kapoor, Adv.

Mr. Vibhu Jain, Adv.

Mrs. Mini Gangadharan, Adv.

Mr. Praveen Swarup, AOR

Mr. Tarun Gulati, Sr. Adv.

Mr. Parth, Adv.

Mr. Kishore Kunal, AOR

Mr. Senthil Jagadeesan, AOR

Ms. Sonakshi Malhan, Adv.

Mr. Sajal Jain, Adv.

Ms. Remya Raj, Adv.

Mr. R. Vivek Sarin, Adv.
Mr. Dibya Prashant Singh, Adv.
Mr. Satish C. Kaushik, Adv.
Ms. Avnika Mishra, Adv.
Mr. Aakarshan Aditya, AOR

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

Mr. Ajay Vohra, Sr. Adv.
Mrs. Vanita Bhargava, Adv.
Mr. Ajay Bhargava, Adv.
Ms. Perna Singh, Adv.
M/s. Khaitan & Co., AOR

Mr. Himanshu S. Sinha, Adv.
Mr. Yash Varmani, Adv.
Mr. Bhuwan Dhoopan, Adv.
Mr. Syed Jafar Alam, AOR

Mr. Percival Billimoria Esq., Sr. Adv.
Mr. Rajendra Singhvi, Adv.
Mr. R.P. Tolani, Adv.
Mr. Suresh Tolani, Adv.
Mr. Darpan Kirpalani, Adv.
Miss. Arundhati Chakraborty, Adv.
Mr. T.R.B. Sivakumar, AOR

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

Mr. Vishal Kalra, Adv.
Mr. S.S. Tomar, Adv.
Mr. Ankit Sahni, Adv.

Mr. Percival Billimoria, Sr. Adv.
Ms. Rachita Sood, Adv.
Mr. Rajender Singhvi, AOR

Ms. Aakriti Dhawan, Adv.
Mr. Parmatma Singh, AOR

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

SLP(C) No. 7366/2019 & SLP (C) Diary No. 28300-2019:

Delay condoned.

Learned counsel appearing on behalf of the respondents have stated at the Bar that the dispute between the parties is settled under the Direct Tax *Vivad se Vishwas Act, 2020*. They have also stated at the Bar that, in fact, the Certificate has also been issued in favour of the Assesseees.

In that view of the matter, the present Special Leave Petitions stand disposed of.

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

Pending applications shall also stand disposed of.

SLP (C) Nos. 7376/2019, 11676/2019, 15005/2019, 15016/2019 & 16208/2019:

All these Special Leave Petitions are dismissed on the ground of low tax effect as the same are below the monetary limit fixed by the CBDT to prefer an appeal before this Court.

However, the question of law is kept open.

Pending applications shall stand disposed of.

Rest of the matters:

Heard in part.

List for further arguments on 15.11.2022 as part-heard.

(R. NATARAJAN) (NEETU SACHDEVA) (NISHA TRIPATHI)
ASTT. REGISTRAR-cum-PS ASTT. REGISTRAR-cum-PS ASSISTANT REGISTRAR