

ITEM NO.19+26

COURT NO.7

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)

WITH

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

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

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)

SLP(C) No. 5228/2019 (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)

SLP(C) No. 11917/2019 (IV-A)

SLP(C) No. 3713/2019 (IV-A)

SLP(C) No. 6105/2019 (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. 4662/2019 (IV-A)

SLP(C) No. 6108/2019 (IV-A)

**SLP(C) No. 6109/2019 (IV-A)**

**SLP(C) No. 6110/2019 (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. 5359/2019 (IV-A)**

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

**SLP(C) No. 5363/2019 (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. 6107/2019 (IV-A)**

**SLP(C) No. 6608/2019 (IV-A)**

**SLP(C) No. 5366/2019 (IV-A)**

**SLP(C) No. 7372/2019 (IV-A)**

**SLP(C) No. 6609/2019 (IV-A)**

**Diary No(s). 5765/2019 (IV-A)  
(IA No. 33986/2019 - CONDONATION OF DELAY IN FILING)**

**SLP(C) No. 7375/2019 (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)

SLP(C) No. 8143/2019 (IV-A)

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. 8146/2019 (IV-A)

Diary No(s). 7600/2019 (IV-A)  
(IA No. 51931/2019 - CONDONATION OF DELAY IN FILING)

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

SLP(C) No. 8138/2019 (IV-A)

SLP(C) No. 8148/2019 (IV-A)

SLP(C) No. 16205/2019 (IV-A)  
(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. 8144/2019 (IV-A)

SLP(C) No. 8149/2019 (IV-A)

Diary No(s). 7798/2019 (IV-A)  
(IA No. 78543/2019 - CONDONATION OF DELAY IN FILING  
IA No. 78545/2019 - CONDONATION OF DELAY IN REFILING)

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)

SLP(C) No. 9065/2019 (IV-A)

SLP(C) No. 9069/2019 (IV-A)

SLP(C) No. 9068/2019 (IV-A)  
( IA No. 139880/2019 - AMENDMENT IN CAUSE TITLE)

SLP(C) No. 9063/2019 (IV-A)

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

SLP(C) No. 8291/2019 (IV-A)

SLP(C) No. 8293/2019 (IV-A)

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

Diary No(s). 8886/2019 (IV-A)  
(IA No. 47854/2019 - CONDONATION OF DELAY IN FILING)

Diary No(s). 8891/2019 (IV-A)  
(IA No. 49915/2019 - 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)

Diary No(s). 10004/2019 (IV-A)  
(IA No. 51186/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 11072/2019 (IV-A)

Diary No(s). 10050/2019 (IV-A)  
(IA No. 51971/2019 - CONDONATION OF DELAY IN FILING  
IA No. 51972/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 10062/2019 (IV-A)  
(IA No. 59092/2019 - CONDONATION OF DELAY IN FILING)

Diary No(s). 10074/2019 (IV-A)  
(IA No. 137372/2019 - AMENDMENT IN CAUSE TITLE  
IA No. 57014/2019 - CONDONATION OF DELAY IN FILING)

Diary No(s). 10104/2019 (IV-A)  
(IA No. 56345/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 16207/2019 (IV-A)

SLP(C) No. 10128/2019 (IV-A)  
(IA No. 137364/2019 - AMENDMENT IN CAUSE TITLE)

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

Diary No(s). 11599/2019 (IV-A)  
(IA No. 56446/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 12345/2019 (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)

Diary No(s). 11630/2019 (IV-A)  
(IA No. 137375/2019 - AMENDMENT IN CAUSE TITLE  
IA No. 59046/2019 - CONDONATION OF DELAY IN FILING)

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

Diary No(s). 11682/2019 (IV-A)  
(IA No. 58307/2019 - CONDONATION OF DELAY IN FILING)

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. 11673/2019 (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. 14975/2019 (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. 11075/2019 (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)  
(FOR ADMISSION and I.R. and IA No.114944/2019-CONDONATION OF DELAY

**IN FILING and IA No.114945/2019-CONDONATION OF DELAY IN REFILING)**

**SLP(C) No. 12347/2019 (IV-A)**

**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. 14981/2019 (IV-A)**

**SLP(C) No. 16213/2019 (IV-A)**

**SLP(C) No. 16216/2019 (IV-A)**

**SLP(C) No. 12349/2019 (IV-A)**

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

**SLP(C) No. 14982/2019 (IV-A)  
(FOR ADMISSION and I.R. and 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)**

**SLP(C) No. 15047/2019 (IV-A)**

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

**SLP(C) No. 14972/2019 (IV-A)**

**SLP(C) No. 14984/2019 (IV-A)**

**SLP(C) No. 14985/2019 (IV-A)**

**SLP(C) No. 14987/2019 (IV-A)**

**SLP(C) No. 14988/2019 (IV-A)**

**SLP(C) No. 14989/2019 (IV-A)  
(IA No.86301/2019-CONDONATION OF DELAY IN FILING and IA**

**No.86302/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**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)**

**(FOR ADMISSION and I.R. )**

**SLP(C) No. 14992/2019 (IV-A)**

**(FOR ADMISSION and I.R. and 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. 14993/2019 (IV-A)**

**(FOR ADMISSION and I.R. and IA No.83920/2019-CONDONATION OF DELAY IN FILING)**

**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. 15801/2019 (IV-A)**

**(FOR ADMISSION and I.R.)**

**SLP(C) No. 15003-15004/2019 (IV-A)**

**(FOR ADMISSION and I.R. and IA No.85056/2019-CONDONATION OF DELAY IN FILING and IA No.85059/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**SLP(C) No. 15005/2019 (IV-A)**

**(FOR ADMISSION and I.R. )**

**SLP(C) No. 15006/2019 (IV-A)**

**(FOR ADMISSION and I.R.)**

**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. 15012/2019 (IV-A)**

**(FOR ADMISSION and I.R)**

**SLP(C) No. 15021/2019 (IV-A)**

**(FOR ADMISSION and I.R. )**

**SLP(C) No. 15013/2019 (IV-A)**

**(FOR ADMISSION and I.R. )**

**SLP(C) No. 15014/2019 (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)**

**SLP(C) No. 15020/2019 (IV-A)**

**Diary No(s). 21276/2019 (IV-A)**

**( IA No.101313/2019-CONDONATION OF DELAY IN FILING and IA No.101318/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**SLP(C) No. 15802/2019 (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). 21309/2019 (IV-A)  
( IA No.101184/2019-CONDONATION OF DELAY IN FILING)**

**Diary No(s). 21399/2019 (IV-A)  
(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)  
( 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)  
(IA No.129761/2019-CONDONATION OF DELAY IN FILING and IA  
No.129762/2019-CONDONATION OF DELAY IN REFILING)**

**Diary No(s). 21998/2019 (IV-A)  
(IA No.98364/2019-CONDONATION OF DELAY IN FILING)**

**Diary No(s). 22008/2019 (IV-A)  
(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). 22022/2019 (IV-A)  
(IA No.110405/2019-CONDONATION OF DELAY IN FILING)**

**Diary No(s). 22023/2019 (IV-A)  
( IA No.104590/2019-CONDONATION OF DELAY IN FILING and IA  
No.104592/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**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 and IA  
No.122857/2019-CONDONATION OF DELAY IN REFILING)**

**Diary No(s). 22083/2019 (IV-A)  
(IA No.110400/2019-CONDONATION OF DELAY IN FILING)**

**Diary No(s). 22126/2019 (IV-A)  
(IA No.113001/2019-CONDONATION OF DELAY IN FILING)**

**Diary No(s). 22160/2019 (IV-A)**

( IA No.101993/2019-CONDONATION OF DELAY IN FILING)

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

Diary No(s). 23101/2019 (IV-A)  
(IA No.107307/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 18595/2019 (IV-A)  
(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)  
(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 and IA  
No.138132/2019-CONDONATION OF DELAY IN REFILING)

Diary No(s). 23132/2019 (IV-A)  
( IA No.100864/2019-CONDONATION OF DELAY IN FILING)

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

Diary No(s). 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)  
(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)  
( IA No.102259/2019-CONDONATION OF DELAY IN FILING)

Diary No(s). 25119/2019 (XIV)  
( 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)  
(IA No.116834/2019-CONDONATION OF DELAY IN FILING)

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

Diary No(s). 25565/2019 (IV-A)  
( IA No.119440/2019-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). 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). 27787/2019 (IV-A)  
( IA No.131426/2019-CONDONATION OF DELAY IN FILING and IA  
No.131429/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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

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)

Item 26

Dy.No.29375/2019  
(APPLICATION(S) FOR CONDONATION OF DELAY IN FILING)

Date : 24-09-2019 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE UDAY UMESH LALIT  
HON'BLE MS. JUSTICE INDIRA BANERJEE  
HON'BLE MR. JUSTICE M.R. SHAH

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

Mr. K.K. Chythanya, Adv.  
Mr. Sharath S. Adv.  
Mr. Anand Sukumar, Adv.  
Mr. S. Sukumar, Adv.

Mr. Bhupesh Kr. Pathak, Adv.  
Ms. Meera Mathur, AOR

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

Ms. Archana Sahadeva, AOR

Mr. H. Raghavendra Rao, AOR  
Mr. Mukesh Butani, Adv.  
Ms. Kavita Jha, AOR

Mr. Nageswar Rao, Adv.  
Mr. Ambhoj Kumar Sinha, AOR  
Mr. Sandeep S. Karhail, Adv.

Mr. Navendra Jain, Adv.  
Mr. Senthil Jagadeesan, AOR  
Ms. Sonakshi Malhan, Adv.  
Ms. Suriti Chowdhary, Adv.  
Mr. Mrinal Kanwar, Adv.

Mr. T. Suryanarayan, Adv.  
Mr. Yugandhara Pawar Jha, Adv.  
Mr. Kunal Verma, AOR

Mr. Salil Kapoor, Adv.  
Ms. Ananya Kapoor, Adv.  
Mr. Praveen Swarup, AOR

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

Mr. Tarun Gulati, Sr. Adv.  
Ms. Shashi Mathews, Adv.  
Mr. Kishore Kunal, AOR  
Mr. Abhishek Boob, Adv.

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

Mr. Rajendra Singhvi, Adv.  
Mr. R.P. Tolani, Adv.  
Mr. Mahesh Tolani, Adv.  
Ms. Arundhati Chakraborty, Adv.

Mr. T. R. B. Sivakumar, AOR  
Ms. B. Vijayalakshmi Menon, AOR

Mr. Syed Jafar Alam, AOR

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

Mr. G.C. Srivastava, Sr. Adv.  
Mr. Suvinay Kr. Dash, Adv.  
Mr. Piyush Sachdev, Adv.  
Ms. Runamoni Bhuyan, AOR

Mr. Tushar Mehta, ASG  
Mr. Sanjay Jain, ASG  
Ms. Vimla Sinha, Adv.  
Mr. K.V. Girish Choudhary, Adv.  
Mr. Ashok Kr. Srivastava, Sr. Adv.  
Mr. Zoheb Hussain, Adv.  
Mr. Rupesh Kr, Adv.  
Mr. Akhil, Adv.  
Mrs. Anil Katiyar, AOR

Ms. Neha Tandon, Adv.

Ms. Kavita Jha, Adv.  
Mr. Udit Naresh, Adv.

Mr. Rajeev Mishra, Adv.  
Mr. Sanad R Ramakrishnan, AOR

Mr. Mukesh Butani, Adv.  
Mr. Tarun Jain, Adv.  
Mr. Shankey Agrawal, Adv.  
Mr. Joseph K. Antony, Adv.  
Mr. Shreyash Shah, Adv.  
Mr. Karan Dhanuka, Adv.

Mr. Sachit Jolly, Adv.  
Ms. Fer4eshte D. Sethna, Adv.  
Ms. Anuradha Dutt, Adv.  
Mr. Rohit Garg, Adv.  
Ms. Vijayalakshmi Menon, Adv.

UPON hearing the counsel the Court made the following

**O R D E R**

In terms of directions issued in these matters on previous dates, a tabular chart alongwith communication dated 18.9.2019 emanating from Asstt. Director of Income Tax (L&R) (SCC) has been placed for consideration of this Court. The letter and the tabular chart appended are taken on record and shall form part of the present order.

In these 70 matters as described in the chart, the tax effect is less than what has been prescribed in CBDT Circular No.17/2019 dated 8.8.2019. All the 70 SLPs therefore, stand dismissed for the reason that the tax effect involved in each of these matter is below the limit prescribed under the circular issued by the CBDT. Questions of law involved in these matters are kept open.

All the other matters shall be listed for final disposal on 5.11.2019.

In case there is any other matter where the tax effect is less than the limit prescribed in the circular of CBDT and if such matter is not a part of the tabulated chart, it shall be open to the concerned learned advocate to place such aspects on the next occasion.

(INDU MARWAH)  
COURT MASTER

(SUMAN JAIN)  
BRANCH OFFICER

**CENTRAL BOARD OF DIRECT TAXES**  
**DIRECTORATE OF INCOME TAX ( LEGAL & RESEARCH )**  
 4<sup>th</sup> Floor, Drum Shape Building, Indraprastha Estate, New Delhi

F. No. ADIT/SCC/Withdrawal/2019-20 | 4415

dated 18.09.2019

To

Ms. Anil Katyar, AOR  
 Central Agency Section  
 Supreme Court Compound  
 New Delhi

Madam,

Sub :- Withdrawal of Appeals / SLPs in Supreme Court tagged with SAP Labs India Pvt. Ltd. in SLP (Civil) No. 28652/2018 – Regarding –

Kindly refer to the above subject.

In this regard I am directed to enclose a list of 70 cases tagged with SAP Labs India Pvt. Ltd. in SLP (Civil) No. 28652/2018 and pending in the Hon'ble Supreme Court which have tax effect below the revised monetary limit of Rs. 2 crores as per Circular No. 17/2019 dated 08.08.2019.

I am further directed to inform that these cases are not covered by any of the exceptions of Circular No. 17/2019 and are to be withdrawn.

Encl :- as above

Yours faithfully



( Binay Kumar Rai )

Asstt. Director of Income Tax ( L&R)(SCC)

Copy to :-

- (1) The Pr. Director General of Income Tax (L&R), New Delhi
- (2) The Additional Director General of Income Tax (L&R)-I, New Delhi
- (3) The Addl./ Joint Director of Income Tax(L&R), South Zone
- (4) The Dy. Director of Income Tax(L&R), South Zone

Asstt. Director of Income Tax ( L&R)(SCC)

## ANNEXURE -A

SLIPs TO BE WITHDRAWN VIDE LETTER DATED 13.09.2019

S.No.	CT Charge	Name & Address of the Assessee	A.Y.	Tax Effect	Dy. No.	Required to be withdrawn (Yes/No)	Remark for withdrawal
1	Pr. CIT-1, Bangalore	AMD India Pvt Ltd	2007-08	10034511	11682	YES	Email received from the field office on 11.09.2019 Annexed as 1
2	Pr. CIT-1, Bangalore	Broadcom India Pvt Ltd	2009-10	10127650	11630	YES	Email received from the field office on 11.09.2019 Annexed as 1
3	Pr. CIT-1, Bangalore	BROADCOM COMMUNICATIONS TECHNOLOGIES PVT. LTD	2008-09	10365666	21309	YES	Email received from the field office on 11.09.2019 Annexed as 1
4	Pr. CIT-1, Bangalore	Broadcom Communications Technologies Pvt. Ltd.	2010-11	10693583	10074	YES	Email received from the field office on 11.09.2019 Annexed as 1
5	Pr. CIT-1, Bangalore	Broadcom Communication Technologies Pvt. Ltd	2007-08	11337404	10050	YES	Email received from the field office on 11.09.2019 Annexed as 1
5	Pr. CIT-1, Bangalore	BROADCOM COMMUNICATIONS TECHNOLOGIES PVT LTD.	2009-10	11361918	10115	YES	Email received from the field office on 11.09.2019 Annexed as 1
7	Pr. CIT-1, Bangalore	Arba Technologies India Pvt. Ltd.	2009-10	12773219	12088	YES	Email received from the field office on 11.09.2019 Annexed as 1
8	Pr. CIT-1, Bangalore	Apteen Software India P. Ltd.	2012-13	12970244	15539	YES	Email received from the field office on 11.09.2019 Annexed as 1
9	Pr. CIT-1, Bangalore	Broadcom India Research Pvt. Ltd.	2009-10	13003629	18982	YES	Email received from the field office on 11.09.2019 Annexed as 1
10	Pr. CIT-1, Bangalore	AT & T Global Business Services India Pvt. Ltd	2009-10	14692633	23132	YES	Email received from the field office on 11.09.2019 Annexed as 1
11	Pr. CIT-1, Bangalore	ASM Technologies Ltd.	2009-10	15395229	7632	YES	Email received from the field office on 11.09.2019 Annexed as 1
12	Pr. CIT-1, Bangalore	Apotev Research Pvt Ltd	2006-07	16113875	6142	YES	Email received from the field office on 11.09.2019 Annexed as 1
13	Pr. CIT-1, Bangalore	Bearing Point Business Consulting Private Limited	2007-08	16651983	4471	YES	Email received from the field office on 11.09.2019 Annexed as 1
14	Pr. CIT-1, Bangalore	Kiowana Consulting Pvt. Ltd.	2011-12	16739390	10004	YES	Email received from the field office on 11.09.2019 Annexed as 1
15	Pr. CIT-1, Bangalore	Kiowana Consulting Ltd.	2012-13	16834566	13674	YES	Email received from the field office on 11.09.2019 Annexed as 1
16	Pr. CIT-1, Bangalore	Analog Devices India Pvt. Ltd.	2009-10	17300000	4472	YES	Email received from the field office on 11.09.2019 Annexed as 1

शुक्रादि सिंह  
 अधिकार वर प्रमुख  
 (नॉन वर अ.प्र.) (दस्तावेज अ.)  
 वर विभाग

ANNEXURE -A

SLP'S TO BE WITHDRAWN VIDE LETTER DATED 13.09.2019

S.No.	CIT Change	Name & Address of the Assessee	A.Y.	Tax Effect	Dy. No.	Required to be withdrawn (Yes/No)	Remark for withdrawal
17	Pt. CIT-1, Bangalore	Business Process outsourcing India Pvt. Ltd	2010-11	20000000	731	Yes	Email received from the field office on 11.09.2019 Annexed as 1
18	Pt. CIT-2, Bangalore	M/s. Dhanya Agro Industrial Pvt. Ltd	2011-12	10689864	15541	Yes	Email received from the field office on 09.09.2019 Annexed as 2
19	Pt. CIT-2, Bangalore	M/s. CommScope Networks (India) Pvt. Ltd.	2011-12	11074714	7797	Yes	Email received from the field office on 09.09.2019 Annexed as 2
20	Pt. CIT-2, Bangalore	M/s. Electronics For Imaging India Pv. Ltd.	2008-09	11596417	22023	Yes	Email received from the field office on 09.09.2019 Annexed as 2
21	Pt. CIT-2, Bangalore	M/s. Cyberites India Pvt. Ltd.	2009-10	13372848	7635	Yes	Email received from the field office on 09.09.2019 Annexed as 2
22	Pt. CIT-2, Bangalore	M/s. Camer Healthcare Solutions Pvt. Ltd.	2010-11	14856935	18961	Yes	Email received from the field office on 09.09.2019 Annexed as 2
23	Pt. CIT-2, Bangalore	M/s. Electronics For Imaging India Pv. Ltd.	2009-10	16546526	7791	Yes	Email received from the field office on 09.09.2019 Annexed as 2
24	Pt. CIT-2, Bangalore	M/a. Electronics Imaging India Pvt. Ltd.	2011-12	16790465	18981	Yes	Email received from the field office on 09.09.2019 Annexed as 2
25	Pt. CIT-2, Bangalore	M/s. Evry India Pvt. Ltd. Formerly known as Span Info	2009-10	17251214	10062	Yes	Email received from the field office on 09.09.2019 Annexed as 2
26	Pt. CIT-2, Bangalore	M/s. Cypress Semiconductors Technology Pvt. Ltd.	2008-09	18703152	11599	Yes	Email received from the field office on 09.09.2019 Annexed as 2
27	Pt. CIT-2, Bangalore	M/s. Century Link Technologies India Pvt. Ltd.	2008-09	19175453	15556	Yes	Email received from the field office on 09.09.2019 Annexed as 2
28	Pt. CIT-3, Bangalore	GXS India Technology Pvt. Ltd.	2008-09	11599972	4378	Yes	Email received from the field office on 05.09.2019 Annexed as 3
29	Pt. CIT-3, Bangalore	Geniys Information Systems (India) Pvt. Ltd.	2009-10	13521547	4171	Yes	Email received from the field office on 05.09.2019 Annexed as 3
30	Pt. CIT-3, Bangalore	First Advantage Offshore Services Pvt. Ltd. (Forme	2006-07	13989827	11784	Yes	Email received from the field office on 05.09.2019 Annexed as 3
31	Pt. CIT-3, Bangalore	ISG Rowson Technologies Ltd	2010-11	17535565	10104	Yes	Email received from the field office on 05.09.2019 Annexed as 3
32	Pt. CIT-3, Bangalore	IGS Imaging Services (I) Pvt. Ltd.	2008-09	18004052	5732	Yes	Email received from the field office on 05.09.2019 Annexed as 3

श्रीकांत  
अध्यक्ष  
आयकर विभाग  
बंगलूर

ANNEXURE -A

SLP'S TO BE WITHDRAWN VIDE LETTER DATED 13.09.2019

S.No.	CIT Charge	Name & Address of the Assessee	A.Y.	Tax Effect	Dy. No.	Required to be withdrawn [Yes/No]	Remark for withdrawal
33	Pr. CIT-3, Bangalore	Infincon Technologies India Ltd.	2005-06	18515675	8702	Yes	Email received from the field office on 05.09.2019 Annexed as 3
34	Pr. CIT-2, Chennai (Transferred from PCT-3 Bangalore)	Flextronics Technologies (India) Pvt. Ltd.	2007-08	13485283	21998	Yes	Email received from the field office on 05.09.2019 Annexed as 4
35	Pr. CIT-5, Bangalore	Net App India Pvt. Ltd.	2006-07	10755704	22083	Yes	Email received from the field office on 05.09.2019 Annexed as 5
36	Pr. CIT-7, Bangalore	Tranz Holdings Pvt. Ltd.	2008-09	12300000	4168/19	Yes	Email received from the field office on 05.09.2019 Annexed as 6
37	Pr. CIT-7, Bangalore	Unisys India P. Ltd.	2006-07	10282465	1692/19	Yes	Email received from the field office on 05.09.2019 Annexed as 6
38	Pr. CIT- LTU Bangalore	Yokogawa India Ltd.	2010-11	19483798	22160	Yes	Email received from the field office on 09.09.2019 Annexed as 7
39	Pr. CIT- LTU Bangalore	Yokogawa India Ltd.	2010-11	19483798	15509	Yes	Email received from the field office on 09.09.2019 Annexed as 7
40	Pr. CIT-6, Bangalore	Symbol Technologies India Pvt. Ltd.	2007-08	19829056	5842	Yes	Email received from the field office on 11.09.2019 Annexed as 8
41	Pr. CIT-6, Bangalore	Samli Labs	2009-10	19463113	15503	Yes	Email received from the field office on 11.09.2019 Annexed as 8
42	Pr. CIT-6, Bangalore	Socitec Generate Global Solution Centre Pvt. Ltd.	2007-08	19308166	7600	Yes	Email received from the field office on 11.09.2019 Annexed as 8
43	Pr. CIT-6, Bangalore	Sabre Travel Technologies Pvt. Ltd.	2009-10	17573692	5765	Yes	Email received from the field office on 11.09.2019 Annexed as 8
44	Pr. CIT-6, Bangalore	Synopsis India Pvt. Ltd.	2007-08	14696724	21300	Yes	Email received from the field office on 11.09.2019 Annexed as 8
45	Pr. CIT-6, Bangalore	Synopsis India Pvt. Ltd.	2007-08	14696724	13615	Yes	Email received from the field office on 11.09.2019 Annexed as 8
46	Pr. CIT-6, Bangalore	Symbol Technologies India Pvt. Ltd.	2008-09	13400000	7828	Yes	Email received from the field office on 11.09.2019 Annexed as 8

श्रीकांत  
 श्रीकांत शर्मा  
 ३१/०९/१९



ANNEXURE -A

SLP'S TO BE WITHDRAWN VIDE LETTER DATED 13.09.2019

S.No.	CT Charge	Name & Address of the Assessee	A.Y.	Tax Effect	Dy. No.	Required to be withdrawn (Yes/No)	Remark for withdrawal
63	Pr. CIT-4, Bangalore	Mercedes Benz Research & Development India Pvt. Lt	2007-08	15419930	1587	Yes	Email received from the field office on 09.09.2019 Annexed as 9
64	Pr. CIT-4, Bangalore	Kshema Technologies Ltd. (merged with Mphasis Ltd.	2005-06	16900934	13667	Yes	Email received from the field office on 09.09.2019 Annexed as 9
65	Pr. CIT-4, Bangalore	Marlabs Software Pvt. Ltd.	2009-10	17162251	10034	Yes	Email received from the field office on 09.09.2019 Annexed as 9
66	Pr. CIT-4, Bangalore	Novell Software Development (India) Pvt. Ltd.	2006-07	17350858	7820	Yes	Email received from the field office on 09.09.2019 Annexed as 9
67	Pr. CIT-4, Bangalore	McAfee Software India Pvt. Ltd.	2005-06	17393838	7798	Yes	Email received from the field office on 09.09.2019 Annexed as 9
68	Pr. CIT-4, Bangalore	McAfee Software India Pvt. Ltd.	2005-06	17393838	8891	Yes	Email received from the field office on 09.09.2019 Annexed as 9
69	Pr. CIT-4, Bangalore	Mercedes-Benz Research & Development India Pvt. Lt	2008-09	18649538	4295	Yes	Email received from the field office on 09.09.2019 Annexed as 9
70	Bangalore(transferred from PCT-7, Bangalore)	MICROCHIP TECHNOLOGY (INDIA) P. LTD.	2010-11	10157946	15538	Yes	Email received from the field office on 09.09.2019 Annexed as 9

*Shree*

श्रीकाशी सिंह  
आयकर उप निदेशक  
(विधि एवं अग्रे) (वसिष्ठ)  
नई दिल्ली

