

ITEM NO.31

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)

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)

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)
(FOR 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. 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)
(IA No.73138/2019-CONDONATION OF DELAY IN FILING and IA
No.73139/2019-CONDONATION OF DELAY IN REFILING)

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

SLP(C) No. 14973/2019 (IV-A)
(IA No.84965/2019-CONDONATION OF DELAY IN FILING)

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)
(IA No.73808/2019-CONDONATION OF DELAY IN FILING)

Diary No(s). 11630/2019 (IV-A)
(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. 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)
(IA No.79631/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 16211/2019 (IV-A)
(IA No.73021/2019-CONDONATION OF DELAY IN FILING)

Diary No(s). 13607/2019 (IV-A)
(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)

(IA No.79497/2019-CONDONATION OF DELAY IN FILING)

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)
(IA No.71310/2019-CONDONATION OF DELAY IN FILING)

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

SLP(C) No. 14980/2019 (IV-A)
(IA No.80039/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 14981/2019 (IV-A)
(IA No.81162/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 16213/2019 (IV-A)
(IA No.71167/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 16216/2019 (IV-A)
(IA No.72884/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 12349/2019 (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)
(IA No.89738/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 15047/2019 (IV-A)
(IA No.77745/2019-CONDONATION OF DELAY IN FILING)

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

SLP(C) No. 14972/2019 (IV-A)
(IA No.78356/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 14984/2019 (IV-A)
(IA No.79894/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 14985/2019 (IV-A)
(IA No.81075/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 14987/2019 (IV-A)
(IA No.81136/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 14988/2019 (IV-A)
(IA No.79360/2019-CONDONATION OF DELAY IN FILING)

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)
(IA No.87226/2019-CONDONATION OF DELAY IN FILING)

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

SLP(C) No. 14991/2019 (IV-A)
(IA No.87455/2019-CONDONATION OF DELAY IN FILING)

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. 14993/2019 (IV-A)
(IA No.83920/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 14996/2019 (IV-A)
(IA No.80857/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 14997/2019 (IV-A)
(IA No.82560/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 15801/2019 (IV-A)

SLP(C) No. 15003-15004/2019 (IV-A)
(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)
(IA No.85042/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 15006/2019 (IV-A)
(IA No.87008/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 15007/2019 (IV-A)
(IA No.87798/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 15011/2019 (IV-A)
(IA No.87772/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 15012/2019 (IV-A)
(IA No.87119/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 15021/2019 (IV-A)
(IA No.91409/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 15013/2019 (IV-A)
(IA No.87800/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 15014/2019 (IV-A)
(IA No.86017/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 15015/2019 (IV-A)
(IA No.89345/2019-CONDONATION OF DELAY IN FILING)
SLP(C) No. 15016/2019 (IV-A)
(IA No.88715/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 15019/2019 (IV-A)
(IA No.88610/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 15020/2019 (IV-A)
(IA No.88604/2019-CONDONATION OF DELAY IN FILING)

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). 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). 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). 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). 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)

Date : 05-09-2019 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE UDAY UMESH LALIT
HON'BLE MR. JUSTICE VINEET SARAN

For Petitioner(s)

Mr. Ambhoj Kumar Sinha, AOR
Ms. Meera Mathur, AOR
Mrs. Anil Katiyar, AOR

For Respondent(s)

Mr. Sanand Ramakrishnan, AOR
M/S. Ksn & Co., AOR
Ms. Archana Sahadeva, AOR
Mr. H. Raghavendra Rao, AOR
Ms. Kavita Jha, AOR
Mr. Ambhoj Kumar Sinha, AOR
Mr. Senthil Jagadeesan, AOR
Mr. Kunal Verma, AOR
Mr. Praveen Swarup, AOR
Mr. Anil Kumar Gautam, AOR
Mr. Kishore Kunal, AOR
Mr. Harpreet Singh Ajmani, AOR
Mrs. Anil Katiyar, AOR
Mr. T. R. B. Sivakumar, AOR
Ms. B. Vijayalakshmi Menon, AOR

Mr. Syed Jafar Alam, AOR
Mr. Aakarshan Aditya, AOR
Ms. Runamoni Bhuyan, AOR
M/S. Khaitan & Co., AOR
Ms. Meera Mathur, AOR

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

Not taken up.

List on 24.9.2019.

(INDU MARWAH)
COURT MASTER

(SUMAN JAIN)
BRANCH OFFICER