

ITEM NO.8                      Court 6 (Video Conferencing)                      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)

(IA No. 35109/2019 - CONDONATION OF DELAY IN FILING

IA No. 35110/2019 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

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)

(IA No. 131089/2019 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

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

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

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

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

SLP(C) No. 5361/2019 (IV-A)

SLP(C) No. 5362/2019 (IV-A)

SLP(C) No. 6108/2019 (IV-A)  
 SLP(C) No. 5365/2019 (IV-A)  
 (IA No. 151014/2019 - AMENDMENT IN CAUSE TITLE)  
 SLP(C) No. 5364/2019 (IV-A)  
 SLP(C) No. 5366/2019 (IV-A)  
 SLP(C) No. 6104/2019 (IV-A)  
 SLP(C) No. 6106/2019 (IV-A)  
 Diary No(s). 1981/2019 (IV-A)  
 (IA No. 23054/2019 - CONDONATION OF DELAY IN FILING)  
 SLP(C) No. 6103/2019 (IV-A)  
 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. 7368/2019 (IV-A)  
 SLP(C) No. 7369/2019 (IV-A)  
 SLP(C) No. 7376/2019 (IV-A)  
 SLP(C) No. 7372/2019 (IV-A)  
 SLP(C) No. 7374/2019 (IV-A)  
 SLP(C) No. 8139/2019 (IV-A)  
 SLP(C) No. 8141/2019 (IV-A)  
 (IA No. 139872/2019 - AMENDMENT IN CAUSE TITLE)  
 SLP(C) No. 8140/2019 (IV-A)  
 (IA No. 41789/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)  
 SLP(C) No. 7366/2019 (IV-A)  
 SLP(C) No. 7373/2019 (IV-A)  
 SLP(C) No. 8147/2019 (IV-A)  
 Diary No(s). 5862/2019 (IV-A)  
 (IA No. 34663/2019 - CONDONATION OF DELAY IN FILING)  
 SLP(C) No. 8145/2019 (IV-A)  
 Diary No(s). 9014/2019 (IV-A)  
 (IA No. 48693/2019 - CONDONATION OF DELAY IN FILING)  
 Diary No(s). 8921/2019 (IV-A)  
 (IA No. 49264/2019 - CONDONATION OF DELAY IN FILING)  
 Diary No(s). 8916/2019 (IV-A)  
 (IA No. 49740/2019 - CONDONATION OF DELAY IN FILING)  
 SLP(C) No. 7589/2019 (XIV)  
 Diary No(s). 7805/2019 (IV-A)  
 (IA No. 50093/2019 - CONDONATION OF DELAY IN FILING)  
 Diary No(s). 7909/2019 (IV-A)  
 (IA No. 50975/2019 - CONDONATION OF DELAY IN FILING)  
 Diary No(s). 8914/2019 (IV-A)  
 (IA No. 51495/2019 - CONDONATION OF DELAY IN FILING)  
 SLP(C) No. 8290/2019 (IV-A)  
 SLP(C) No. 9064/2019 (IV-A)  
 SLP(C) No. 9066/2019 (IV-A)  
 SLP(C) No. 9067/2019 (IV-A)  
 SLP(C) No. 9072/2019 (IV-A)  
 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). 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). 8715/2019 (IV-A)  
(IA No. 58283/2019 - CONDONATION OF DELAY IN FILING)

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

Diary No(s). 11608/2019 (IV-A)  
(IA No. 57261/2019 - 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)

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)  
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)  
SLP(C) No. 11671/2019 (IV-A)  
SLP(C) No. 11675/2019 (IV-A)  
SLP(C) No. 12346/2019 (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. 11676/2019 (IV-A)

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

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

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

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

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

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

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

SLP(C) No. 14976/2019 (IV-A)

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

SLP(C) No. 16212/2019 (IV-A)

SLP(C) No. 14980/2019 (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)  
 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)  
 (IA No. 151005/2019 - AMENDMENT IN CAUSE TITLE)  
 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)  
 SLP(C) No. 14997/2019 (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)  
 SLP(C) No. 14979/2019 (IV-A)  
 (IA No. 88833/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)  
 SLP(C) No. 15007/2019 (IV-A)  
 SLP(C) No. 15011/2019 (IV-A)  
 SLP(C) No. 15015/2019 (IV-A)  
 SLP(C) No. 15016/2019 (IV-A)  
 SLP(C) No. 15019/2019 (IV-A)  
 SLP(C) No. 14983/2019 (IV-A)  
 SLP(C) No. 15021/2019 (IV-A)  
 SLP(C) No. 14972/2019 (IV-A)  
 SLP(C) No. 16205/2019 (IV-A)  
 Diary No(s). 23141/2019 (IV-A)  
 (IA No. 114874/2019 - CONDONATION OF DELAY IN FILING)  
 Diary No(s). 25321/2019 (IV-A)  
 (IA No. 114661/2019 - CONDONATION OF DELAY IN FILING)  
 Diary No(s). 13607/2019 (IV-A)  
 (IA No. 114944/2019 - CONDONATION OF DELAY IN FILING  
 IA No. 114945/2019 - CONDONATION OF DELAY IN REFILEING / CURING THE DEFECTS)  
 Diary No(s). 22955/2019 (IV-A)  
 (IA No. 110350/2019 - CONDONATION OF DELAY IN FILING)  
 Diary No(s). 22008/2019 (IV-A)  
 (IA No. 109659/2019 - CONDONATION OF DELAY IN FILING)  
 Diary No(s). 25126/2019 (IV-A)  
 (IA No. 112771/2019 - CONDONATION OF DELAY IN FILING)  
 Diary No(s). 23147/2019 (IV-A)  
 (IA No. 104066/2019 - CONDONATION OF DELAY IN FILING)  
 SLP(C) No. 16208/2019 (IV-A)  
 Diary No(s). 22013/2019 (IV-A)  
 (IA No. 96728/2019 - CONDONATION OF DELAY IN FILING)  
 SLP(C) No. 15801/2019 (IV-A)  
 Diary No(s). 23114/2019 (IV-A)

(IA No. 107538/2019 - CONDONATION OF DELAY IN FILING)  
 Diary No(s). 23273/2019 (IV-A)  
 (IA No. 104694/2019 - CONDONATION OF DELAY IN FILING)  
 Diary No(s). 22030/2019 (IV-A)  
 (IA No. 107746/2019 - CONDONATION OF DELAY IN FILING)  
 Diary No(s). 23277/2019 (IV-A)  
 (IA No. 102259/2019 - CONDONATION OF DELAY IN FILING)  
 SLP(C) No. 18595/2019 (IV-A)  
 Diary No(s). 21399/2019 (IV-A)  
 (FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
 117267/2019  
 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). 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)  
 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). 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). 28300/2019 (IV-A)  
 (IA No. 124129/2019 - CONDONATION OF DELAY IN FILING)  
 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). 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). 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). 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). 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). 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). 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). 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). 32026/2019 (IV-A)  
 (IA No. 151370/2019 - 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). 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)  
 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)****Diary No(s). 1044/2020 (IX)****(IA No. 11717/2020 - CONDONATION OF DELAY IN FILING)****SLP(C) No. 3608/2020 (IX)****Date : 03-08-2021 These matters were called on for hearing today.****CORAM :****HON'BLE MR. JUSTICE L. NAGESWARA RAO****HON'BLE MR. JUSTICE ANIRUDDHA BOSE****For the parties            Mr. Tarun Gulati, Sr.Adv.****Mr.K.R.Vasudevan, Adv.  
Mr. Siddharth Naidu, Adv.  
Mr. V.Balachandran, Adv  
M/s. KSN & Co.****Mr. Tarun Chanana, Adv.****Mr. Sparsh Bhargava, Adv.****Ms. Kavita Jha, Adv.  
Mr. Udit Naresh, Adv.  
Mr. Anant Mann, Adv.****Mr. Ajay Vohra, Sr. Adv.  
Mr. Sanand Ramakrishnan, AOR  
Mr. Rajeev Mishra, Adv.  
Mr. Sunil Narayanan, Adv.  
Mr. Sanjeev Kr. Mahara, Adv.****Mr. Salil Kapoor, Adv.  
Mr. Sumit Lalchandani, Adv.  
Ms. Ananya Kapoor, Adv.  
Mr. Sanat Kapoor, Adv.  
Ms. Soumya Singh, Adv.  
Ms. Payal Swarup, Adv.  
Mr. Praveen Swarup, AOR****Mr. Percival Billimoria Esq., Sr. Adv.  
Mr. Rajendra Singhvi, Adv  
Mr. R.P. Tolani, Adv.  
Mr. Suresh Tolani, Adv.  
Mr. Drpan Kirpalani, Adv.  
Mr. T.R.B. Sivakumar, AOR**

Mr. Tushar Mehta, SG  
Mr. Balbir Singh, ASG  
Mr. Rupesh Kumar, Adv.  
Mr. Zoheb Hussain, Adv.  
Mr. Shyam Gopal, Adv.  
Mr. Rajat Nair, Adv.  
Ms. Anil Katiyar, AOR  
Mr. B.V. Balaram Das, Adv.

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

Mr. Rohan Shah, Adv.  
Mr. Aurup Dasgupta, Adv.  
Mr. Rohan Thawani, Adv.  
Mr. Hardeep Singh Anand, AOR  
Mr. Iqram Singh, Adv.

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

Mr. T. Suryanarayan, Adv.  
Ms. Yugandhara Pawar Jha, Adv.  
Ms. Manasa Ananthan, Adv.  
Mr. Ashwin Nair, Adv.  
Mr. Kunal Verma, AOR

Mr. Percy Pardiwala, Sr. Adv.  
Mr. Mukesh Butani, Adv  
Mr. Shankey Agrawal, Adv  
Mr. Shreyash Shah, Adv  
Mr. H. Raghavendra Rao, AOR

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

Ms. Vanita Bhargava, Adv.  
Mr. Ajay Bhargava, Adv.  
Ms. Shweta Kabra, Adv.  
M/s. Khaitan & Co., AOR

Mr. D. Nageswar Rao, Adv.  
Mr. Ambhoj Kumar Sinha, AOR  
Ms. Sherry Goyal, Adv.  
Mr. Shatanik Chakroborthy, Adv.

Ms. Archana Sahadeva, AOR

Mr. Anand Sukumar, AOR

Ms. Kavita Jha, AOR

Mr. Kishore Kunal, AOR

Mr. Syed Jafar Alam, AOR

Mr. Senthil Jagadeesan, AOR

Mr. Harpreet Singh Ajmani, AOR

Mr. Kunal Verma, AOR

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

Apart from the issues framed on 26.02.2020, learned counsel appearing for the assessee submitted that there are other issues which would arise during the course of hearing of these appeals. By order dated 13.04.2021, we directed all the learned counsel appearing for the assessee to submit the issues that arise for consideration in their Appeals to Mr. Tarun Gulati, learned Senior Counsel who was requested to prepare a compilation after identifying the issues and send it to Mr. Zoheb Hossain, learned counsel for the Revenue. Mr. Tarun Gulati submitted that only 50% of the learned counsel appearing for the assessee have responded and submitted their issues.

We direct the learned counsel appearing for the assesseees, who have not given their suggestions regarding the issues that would arise for consideration during the course of hearing of these Appeals to comply with the order dated 13.04.2021 within a period of two weeks from today.

Mr.Tarun Gulati, learned Senior counsel and Mr.Zoheb Hossain, learned counsel shall finalize the issues/questions that need to be considered by this Court and submit the same to this Court before 25.08.2021.

Short written notes/submissions may also be filed, if the learned counsel for both sides so desire.

List the matters on 01.09.2021. It is made clear that no further adjournment shall be granted for any reason whatsoever.

(Nirmala Negi)  
Court Master

(Anand Prakash)  
Court Master