

ITEM NO.40

COURT NO.1

SECTION III

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.7141/2019

(Arising out of impugned final judgment and order dated 24-09-2018 in TA No. 1167/2018 passed by the High Court of Gujarat at Ahmedabad)

THE PRINCIPAL COMMISSIONER OF INCOME TAX, RAJKOT

Petitioner(s)

VERSUS

SUNHILL CERAMICS PVT. LTD.

Respondent(s)

WITH Diary No.8894/2019 (III)

(With IA No. 48894/2019 - CONDONATION OF DELAY IN FILING)

S.L.P.(C) No.9572/2019 (III)

(With I.R. and IA No.55051/2019-CONDONATION OF DELAY IN FILING)

S.L.P.(C) No.10194/2019 (III)

(With IA No.59022/2019-CONDONATION OF DELAY IN FILING)

S.L.P.(C) No.9574/2019 (III)

(With I.R. and IA No.54709/2019-CONDONATION OF DELAY IN FILING)

S.L.P.(C) No.9576/2019 (III)

(With I.R. and IA No.55455/2019-CONDONATION OF DELAY IN FILING)

Diary No.13505/2019 (III)

(With IA No.69046/2019-CONDONATION OF DELAY IN FILING)

S.L.P.(C) No.14476/2019 (III)

(With I.R. and IA No.80659/2019-CONDONATION OF DELAY IN FILING)

Diary No.13647/2019 (III)

(With I.R. and IA No.71869/2019-CONDONATION OF DELAY IN FILING)

S.L.P.(C) No.14477/2019 (III)

(With IA No.83234/2019-CONDONATION OF DELAY IN FILING)

S.L.P.(C) No.16646/2019 (III)

(With I.R. and IA No.99206/2019-CONDONATION OF DELAY IN FILING)

S.L.P.(C) No.17623/2019 (III)

(With I.R. and IA No.103470/2019-CONDONATION OF DELAY IN FILING)

S.L.P.(C) No.7551/2019 (III)

S.L.P.(C) No.8217/2019 (III)

Diary No.7776/2019 (III)
(With I.R. and IA No.49214/2019-CONDONATION OF DELAY IN FILING)
Diary No.7802/2019 (III)
(With I.R. and IA No.49150/2019-CONDONATION OF DELAY IN FILING)
Diary No.8995/2019 (III)
(With I.R. and IA No.49671/2019-CONDONATION OF DELAY IN FILING)
Diary No.13661/2019 (III)
(With I.R. and IA No.68636/2019-CONDONATION OF DELAY IN FILING)
Diary No.13675/2019 (III)
(With IA No.69410/2019-CONDONATION OF DELAY IN FILING)
S.L.P.(C) No.14482/2019 (III)
(With I.R. and IA No.87160/2019-CONDONATION OF DELAY IN FILING)

Date : 04-11-2024 These petitions were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE MANOJ MISRA

For Petitioner(s) Mrs. Archana Pathak Dave, ASG
Mr. Rupesh Kumar, Sr. Adv.
Mr. Raj Bahadur Yadav, AOR
Mr. Shashank Bajpai, Adv.

For Respondent(s) Mr. Bhargava V. Desai, AOR
Mr. Anil Makhija, Adv.
Mr. Shivam Sharma, Adv.

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

- 1 Delay condoned.
- 2 By a Circular dated 17 September 2024 of the Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, the monetary threshold of the tax effect for filing an appeal to the Supreme Court has been increased from Rupees two crores to Rupees five crores. The Additional Solicitor General

has confirmed that the tax effect in the present Special Leave Petitions is less than Rupees five crores.

- 3 Taking note of the above statement, the present Special Leave Petitions are disposed of. Any questions of law arising from the Special Leave Petitions are left open.
- 4 Pending application(s), if any, shall stand disposed of.

(CHETAN KUMAR)
A.R. -cum-P.S.

(SAROJ KUMARI GAUR)
Assistant Registrar