

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

Civil Appeal No(s). 7210/2012

KOTAK MAHINDRA BANK LTD.

Appellant(s)

VERSUS

THE COMMISSIONER OF INCOME TAX & ANR.

Respondent(s)

[FOR DIRECTIONS] [TOP OF THE BOARD]

(IA No. 31731/2021 - APPLICATION FOR PERMISSION AND IA No. 103510/2020 - APPLICATION FOR TAGGING/DETAGGING)

WITH

C.A. No. 4952/2015 (IV-A)

C.A. No. 5710/2015 (IV-A)

C.A. No. 5711/2015 (IV-A)

C.A. No. 9800/2018 (III)

C.A. No. 9101/2022 (XVI)

(IA No.175564/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 4951/2015 (IV-A)

C.A. No. 5712/2015 (IV-A)

C.A. No. 5713/2015 (IV-A)

C.A. No. 5714/2015 (IV-A)

C.A. No. 5715/2015 (IV-A)

C.A. No. 5716/2015 (IV-A)

C.A. No. 519/2021 (IV-A)

(IA No.104899/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 5709/2015 (IV-A)

C.A. No. 654/2016 (IV-A)

C.A. No. 10217/2016 (XIV-A)

Diary No(s). 18595/2017 (XIV)
(IA No. 44374/2020 - APPLICATION FOR PERMISSION, IA No. 53991/2017
- CONDONATION OF DELAY IN FILING AND IA No. 53995/2017 - EXEMPTION
FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 23678/2017 (XIV)

C.A. No. 5259/2019 (IV-A)

C.A. No. 8177/2019 (III)

SLP(C) No. 33021/2017 (XIV)
(IA No. 44365/2020 - APPLICATION FOR PERMISSION)

C.A. No. 2916/2018 (XIV-A)

SLP(C) No. 11607/2018 (XIV)

C.A. No. 7580/2019 (XIV-A)

C.A. No. 7663/2019 (XIV-A)
(IA No. 75918/2018 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

C.A. No. 8326/2018 (III)

C.A. No. 10666/2018 (III)

SLP(C) No. 28445/2018 (XIV)
(IA No. 44343/2020 - APPLICATION FOR PERMISSION)

C.A. No. 11337/2018 (III)

SLP(C) No. 5816/2019 (XIV)
(IA No. 44329/2020 - APPLICATION FOR PERMISSION)

SLP(C) No. 32931/2018 (XIV)
(IA No. 44354/2020 - APPLICATION FOR PERMISSION)

C.A. No. 8943/2019 (III)

C.A. No. 5260/2019 (IV-A)

C.A. No. 5837/2019 (IV-A)

C.A. No. 5838/2019 (IV-A)

C.A. No. 7588/2019 (XIV-A)

C.A. No. 7685/2019 (XII)

C.A. No. 7683/2019 (XII)

C.A. No. 7684/2019 (XII)

C.A. No. 7687/2019 (XII)

C.A. No. 7688/2019 (XII)

SLP(C) No. 27442/2019 (XII)

C.A. No. 7801/2019 (III)

C.A. No. 8178/2019 (III)

SLP(C) No. 29308/2019 (IX)

C.A. No. 813-816/2020 (XII)

C.A. No. 1427-1428/2020 (XII)
(IA No.16342/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 13978/2020 (IX)
(IA No.65047/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 7681/2019 (XII)

C.A. No. 1795-1798/2020 (XII)

SLP(C) No. 7349/2020 (IX)

C.A. No. 2101-2102/2020 (XII)

C.A. No. 2429-2430/2020 (XII)
(IA No.42935/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 3570-3572/2020 (XII)
(IA No.76006/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 13115/2020 (XI-A)
(IA No.86582/2020-CONDONATION OF DELAY IN FILING and IA No.86583/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 4133/2020 (IV-A)
(IA NO.16280/2021 - APPLICATION FOR PERMISSION)

C.A. No. 4134/2020 (IV-A)
(IA No. 16294/2021 - APPLICATION FOR PERMISSION)

SLP(C) No. 12449/2020 (IV-A)
(FOR ADMISSION and I.R.)

C.A. No. 4135/2020 (IV-A)
(IA No. 16270/2021 - APPLICATION FOR PERMISSION)

SLP(C) No. 3425/2021 (IX)
(IA No. 34101/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 15565/2020 (IV-A)
(FOR ADMISSION and I.R..)

SLP(C) No. 669/2021 (IV-A)
(FOR ADMISSION and I.R.)

C.A. No. 521/2021 (IV-A)
(FOR ADMISSION and I.R.)

C.A. No. 296/2021 (IV-A)
(FOR ADMISSION and I.R. and IA No.2075/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 952/2021 (IX)
(IA No. 5678/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 520/2021 (IV-A)
(IA No.3391/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 675/2021 (IV-A)
(FOR ADMISSION and I.R.)

C.A. No. 1145/2021 (IV-A)
(FOR ADMISSION and I.R.)

SLP(C) No. 6754/2021 (IV-A)
(FOR ADMISSION and I.R.)

SLP(C) No. 13668/2020 (IV-A)
(IA No. 118046/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 2734/2021 (IV-A)
(FOR ADMISSION)

C.A. No. 2738/2021 (IV-A)
(FOR ADMISSION and I.R.)

SLP(C) No. 2252/2021 (IV-A)
(IA No. 17187/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 2737/2021 (IV-A)
(IA No. 7502/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**SLP(C) No. 6076/2021 (IV-A)
(FOR ADMISSION and I.R.)**

**C.A. No. 2275/2021 (IV-A)
(FOR ADMISSION and I.R.)**

**SLP(C) No. 7733/2021 (IV-A)
(IA No. 68704/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**C.A. No. 2740-2741/2021 (XII)
(IA No. 105497/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**C.A. No. 4587/2021 (IV-A)
(FOR ADMISSION and I.R.)**

**C.A. No. 2465/2021 (IV-A)
(IA No. 69571/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**C.A. No. 4670/2021 (IV-A)
(IA No. 80915/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**C.A. No. 4452/2021 (IV-A)
(IA No. 78325/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**C.A. No. 6426/2021 (IV-A)
(FOR ADMISSION and I.R. and IA No.134705/2020-EXEMPTION FROM FILING
C/C OF THE IMPUGNED JUDGMENT)**

**C.A. No. 4736/2021 (IV-A)
(IA No. 65682/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**SLP(C) No. 11583/2021 (IV-A)
(FOR ADMISSION and I.R.)**

**C.A. No. 5131/2021 (IV-A)
(FOR ADMISSION)**

**C.A. No. 5780/2021 (IV-A)
(FOR ADMISSION and I.R.)**

**C.A. No. 7717/2021 (IV-A)
(FOR ADMISSION and I.R. and IA No.150903/2021-EXEMPTION FROM FILING
C/C OF THE IMPUGNED JUDGMENT)**

**C.A. No. 7718/2021 (IV-A)
(FOR ADMISSION and I.R. and IA No.148666/2021-EXEMPTION FROM FILING
C/C OF THE IMPUGNED JUDGMENT)**

**SLP(C) No. 19907/2021 (IV-A)
(FOR ADMISSION and I.R.)**

**C.A. No. 2228/2022 (IV-A)
(FOR ADMISSION and I.R. and IA No.26185/2022-EXEMPTION FROM FILING
C/C OF THE IMPUGNED JUDGMENT)**

**C.A. No. 1891/2022 (IV-A)
(FOR ADMISSION)**

**C.A. No. 2684/2022 (IV-A)
(FOR ADMISSION and I.R.)**

**C.A. No. 3074/2022 (IV-A)
(FOR ADMISSION and I.R. and IA No.41877/2022-EXEMPTION FROM FILING
C/C OF THE IMPUGNED JUDGMENT)**

**C.A. No. 3491/2022 (IV-A)
(IA No.45000/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**SLP(C) No. 6974/2022 (IV-A)
(FOR ADMISSION and I.R.)**

**SLP(C) No. 12676/2022 (IX)
(FOR ADMISSION and I.R. and IA No.98839/2022-EXEMPTION FROM FILING
C/C OF THE IMPUGNED JUDGMENT)**

**C.A. No. 4701/2022 (IV-A)
(FOR ADMISSION)**

**C.A. No. 4741/2022 (IV-A)
(FOR ADMISSION and I.R.)**

**C.A. No. 4700/2022 (IV-A)
(FOR ADMISSION and I.R.)**

**C.A. No. 4702/2022 (IV-A)
(FOR ADMISSION and I.R. and IA No.80210/2022-EXEMPTION FROM FILING
C/C OF THE IMPUGNED JUDGMENT)**

**C.A. No. 5060/2022 (IV-A)
(FOR ADMISSION and I.R.)**

**C.A. No. 4728/2022 (IV-A)
(FOR ADMISSION and I.R.)**

**C.A. No. 5059/2022 (IV-A)
(FOR ADMISSION and I.R.)**

**C.A. No. 5061/2022 (IV-A)
(FOR ADMISSION and I.R. and IA No.88811/2022-EXEMPTION FROM FILING
C/C OF THE IMPUGNED JUDGMENT)**

**SLP(C) No. 12674/2022 (IV-A)
(FOR ADMISSION and I.R.)**

SLP(C) No. 9292/2016 (XII-A)

**SLP(C) No. 7699/2021 (IV-A)
(FOR ADMISSION)**

**C.A. No. 8182/2022 (IV-A)
(FOR ADMISSION and I.R.)**

**SLP(C) No. 18138/2022 (IX)
(IA No.120666/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**C.A. No. 8183/2022 (III)
(IA No.140557/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**SLP(C) No. 21708/2022 (IX)
(IA No.149188/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

SLP(C) No. 3834/2023 (IX)

**C.A. No. 2827/2023 (III)
(IA No.47516/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**C.A. No. 3178/2023 (III)
(IA No.70394/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**SLP(C) No. 10024/2023 (IX)
(IA No.84555/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**SLP(C) No. 10023/2023 (IX)
(IA No.82979/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**C.A. No. 5665-5666/2023 (IV-A)
(IA No.172908/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

SLP(C) No. 258/2024 (IV-A)

SLP(C) No. 462/2024 (IX)

SLP(C) No. 463/2024 (IX)

SLP(C) No. 2768/2024 (IX)

(IA No.16149/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 5200/2024 (IX)

(IA No.40889/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 6269/2024 (IV-A)

(IA No.44725/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 02-05-2024 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ABHAY S. OKA

HON'BLE MR. JUSTICE UJJAL BHUYAN

For Appellant(s)

Mr. Farrokh V. Irani, Adv.
Mr. D. Bharat Kumar, Adv.
Mr. Siddhartha Sinha, Adv.
Mr. Aman Shukla, Adv.
Mr. M. Chandrakanth Reddy, Adv.
Mr. Amit Kumar, Adv.
Ms. Anu Priya Nisha Minz, Adv.
Ms. Ekta Swarup, Adv.
Mr. Abhijit Sengupta, AOR

Mr. Tarun Gupta, AOR

Mrs. Anil Katiyar, AOR

Mr. Rupesh Kumar, Sr. Adv.
Mr. Raj Bahadur Yadav, AOR
Mr. Sreekumar Cn, Adv.
Mr. Alka Agarwal, Adv.
Mrs. Anamika Agarwal, Adv.
Mr. Shyam Gopal, Adv.
Mr. Divyansh H Rathi, Adv.
Mrs. Akansha Kaul, Adv.
Mr. Prahlad Singh, Adv.
Mr. Rajan Kumar Choursia, Adv.
Mr. Santosh Kumar, Adv.

For Respondent(s)

Mr. Percy Pardiwala, Sr. Adv.
Mr. Pukhrambam Ramesh Kumar, AOR
Mr. Karun Sharma, Adv.
Ms. Anupama Ngangom, Adv.
Ms. Rajkumari Divyasana, Adv.

Mr. Rajat Navet, Adv.
Mr. Pradeep Kumar Bakshi, AOR

Ms. Hetu Arora Sethi, AOR

Mr. Raj Bahadur Yadav, AOR

Mr. Badri Prasad Singh, AOR

Mr. Farrokh V. Irani, Adv.

Mr. D. Bharat Kumar, Adv.

Mr. Siddhartha Sinha, Adv.

Mr. Aman Shukla, Adv.

Mr. Amit Kumar, Adv.

Mr. M. Chandrakanth Reddy, Adv.

Ms. Anu Priya Nisha Minz, Adv.

Ms. Ekta Swarup, Adv.

Mr. Gopal Jha, AOR

Ms. Surekha Raman, Adv.

Mr. Amarjit Singh Bedi, Adv.

Mr. Sandeep Bagmar, Adv.

Mr. Shreyash Kumar, Adv.

M/S. K J John And Co, AOR

Ms. Mahua Kalra, AOR

Mr. Mayank Nagi, Adv.

Mr. Tarun Singh, Adv.

Mr. F V Irani, Adv.

Mr. Rustom B. Hathikhanawala, AOR

Mr. K.V. Mohan, AOR

Mr. R.K. Raghavan, Adv.

Mr. K.V. Balakrishnan, Adv.

Mr. Preetesh Kapur, Sr. Adv.

Ms. Mrinal Kanwar, AOR

Mr. Vibhav, Adv.

Mr. Percy Pardiwala, Sr. Adv.

Mr. Rajiv Tyagi, AOR

Mr. Rohit Gupta, Adv.

Mr. Rahul Tyagi, Adv.

Mr. Kunal Verma, AOR

Mr. Shivraj Pawar, Adv.

Mr. Ritik Gupta, Adv.

Mr. S.K. Bagaria, Sr. Adv.

Mr. Sanjay Kapur, AOR

Mr. Surya Prakash, Adv.

Mr. Arjun Bhatia, Adv.

Ms. Mahima Kapur, Adv.

Mrs. Shubhra Kapur, Adv.

Mr. K. Parameshwar, AOR
Mr. M.V. Mukunda, Adv.
Ms. Kanti, Adv.
Mr. Chinmay Kalgaonkar, Adv.
Ms. Raji Gururaj, Adv.

Mr. Rajeev K Panday, Adv.
Mr. Rajeev Maheshwaranand Roy, AOR

Mr. Ved Jain, Adv.
Mr. Nischay Kantoor, Adv.
Mr. Animesh Tripathi, Adv.
Ms. Sonia Dodeja, Adv.
Mr. Subodh S. Patil, AOR

Mr. S Vasudevan, Adv.
Mr. Aman Vaid, Adv.
Ms. Charanya Lakshmikumaran, AOR

Mr. Neeraj Jain, Sr. Adv.
Mr. Aniket D. Agarwal, Adv.
Mr. Abhishek Singh, Adv.
Ms. Kavita Jha, AOR

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

The learned senior counsel appearing for the Revenue has placed on record a chart (marked as C-1 for identification) dividing the cases into six categories. To begin with, we will take up the cases covered by Category I for hearing. For that purpose, the cases covered by Category I shall be listed on 28th August, 2024. The Advocates-on-Record for the parties in Civil Appeal No.7210/2012 are appointed as Nodal Counsel who will prepare a common compilation with the consent of the learned counsel appearing for the respective parties in all the cases in Category I.

We permit the learned senior counsel appearing for the Revenue to file written submissions. We also permit the learned counsel appearing for the Assesseees to file written submissions, not exceeding five pages. The Nodal Counsel shall prepare a common compilation of the decisions relied upon by the rival parties.

The common agreed compilation and the written submissions shall be filed by 20th August, 2024.

(ASHISH KONDLE)
COURT MASTER (SH)

(AVGV RAMU)
COURT MASTER (NSH)