

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.522 OF 2021

THE COMMISSIONER OF INCOME TAX & ANR. ... APPELLANT(S)

VS.

SYNDICATE BANK ... RESPONDENT(S)

WITH

CIVIL APPEAL NOS.7682 AND 7686 OF 2019

O R D E R

The learned counsel appearing for the appellants has pointed out that the tax effect involved in these appeals is lower than the threshold limit for filing appeals before this Court.

Accordingly, the appeals are dismissed on that ground.

.....J.
(ABHAY S.OKA)

.....J.
(UJJAL BHUYAN)

NEW DELHI;
March 21, 2024.

ITEM NO.116

COURT NO.8

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

Civil Appeal No(s). 7210/2012

KOTAK MAHINDRA BANK LTD.

Appellant(s)

VERSUS

THE COMMISSIONER OF INCOME TAX & ANR.

Respondent(s)

([GROUP MATTER] [FOR DIRECTIONS]
IA No. 31731/2021 - APPLICATION FOR PERMISSION
IA No. 103510/2020 - APPLICATION FOR TAGGING/DETAGGING)

WITH C.A. No. 4952/2015

C.A. Nos.5710/2015, 5711/2015, 9800/2018

C.A. No. 9101/2022
(IA No.175563/2022-CONDONATION OF DELAY IN FILING and IA
No.175564/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. Nos.4951/2015, 5712/2015, 5713/2015, 5714/2015, 5715/2015,
5716/2015

C.A. No. 519/2021
(IA No.104899/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

C.A. Nos.5709/2015, 654/2016, 10217/2016

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

SLP(C) No. 23678/2017

C.A. Nos.5259/2019, 8177/2019

C.A. No. 522/2021 (FOR ADMISSION and I.R.)

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

C.A. No. 2916/2018

SLP(C) No. 11607/2018

C.A. No. 7580/2019

C.A. No. 7663/2019

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

C.A. Nos. 8326/2018, 10666/2018

SLP(C) No. 28445/2018

(IA No. 44343/2020 - APPLICATION FOR PERMISSION)

C.A. No. 11337/2018

SLP(C) No. 5816/2019

(IA No. 44329/2020 - APPLICATION FOR PERMISSION)

SLP(C) No. 32931/2018

(IA No. 44354/2020 - APPLICATION FOR PERMISSION)

**C.A. Nos.8943/2019, 5260/2019, 5837/2019, 5838/2019, 7588/2019
7682/2019, 7685/2019, 7683/2019, 7684/2019, 7686/2019, 7687/2019,
7688/2019**

SLP(C) No. 27442/2019

C.A. Nos.7801/2019, 8178/2019

SLP(C) No. 29308/2019

C.A. No. 813-816/2020

C.A. No. 1427-1428/2020

**(FOR ADMISSION and I.R. and IA No.16340/2020-CONDONATION OF DELAY
IN FILING and IA No.16342/2020-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)**

SLP(C) No. 13978/2020

**(FOR ADMISSION and I.R. and IA No.65046/2020-CONDONATION OF DELAY
IN FILING and IA No.65047/2020-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)**

C.A. No. 7681/2019, 1795-1798/2020

SLP(C) No. 7349/2020

C.A. No. 2101-2102/2020

C.A. No. 2429-2430/2020

**(FOR ADMISSION and I.R. and IA No.42932/2020-CONDONATION OF DELAY
IN FILING and IA No.42935/2020-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)**

**C.A. No. 3570-3572/2020
(IA No.76005/2020-CONDONATION OF DELAY IN FILING and IA
No.76006/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No(s). 13115/2020
(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
(I.A. Nos. 16280, 16294, 16270 & 16286/2021 in C.A. No.4133, 4134,
4135 & 4140/2020 (Application for permission to file amendment of
Cause Title.)
IA No. 16280/2021 - APPLICATION FOR PERMISSION)**

**C.A. No. 4134/2020
(I.A. No. 16294/2021 (Application for permission to amendment of
Cause Title)
IA No. 16294/2021 - APPLICATION FOR PERMISSION)**

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

**C.A. No. 4135/2020
(I.A. No. 16270/2021 (Application for permission to amendment of
Cause Title
IA No. 16270/2021 - APPLICATION FOR PERMISSION)**

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

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

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

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

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

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

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

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

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

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

SLP(C) No. 13668/2020

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

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

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

SLP(C) No. 2252/2021

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

C.A. No. 2737/2021

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

SLP(C) No. 6076/2021 (FOR ADMISSION and I.R.)

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

SLP(C) No. 7733/2021

(IA No. 68704/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 2740-2741/2021

(IA No. 105497/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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

C.A. No. 2465/2021

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

C.A. No. 4670/2021

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

C.A. No. 4452/2021

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

C.A. No. 6426/2021

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

C.A. No. 4736/2021

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

SLP(C) No. 11583/2021 (FOR ADMISSION and I.R.)

C.A. No. 5131/2021 (FOR ADMISSION)

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

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

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

SLP(C) No. 19907/2021 (FOR ADMISSION and I.R.)

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

C.A. No. 1891/2022 (FOR ADMISSION)

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

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

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

SLP(C) No. 6974/2022 (FOR ADMISSION and I.R.)

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

C.A. No. 4701/2022 (FOR ADMISSION)

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

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

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

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

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

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

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

SLP(C) No. 12674/2022 (FOR ADMISSION and I.R.)

SLP(C) No. 9292/2016

SLP(C) No. 7699/2021 (FOR ADMISSION)

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

**SLP(C) No. 18138/2022
(FOR ADMISSION and I.R. and IA No.120664/2022-CONDONATION OF DELAY
IN FILING and IA No.120666/2022-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)**

**C.A. No. 8183/2022
(FOR ADMISSION and I.R. and IA No.140555/2022-CONDONATION OF DELAY
IN FILING and IA No.140557/2022-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)**

**SLP(C) No. 21708/2022
(IA No.149187/2022-CONDONATION OF DELAY IN FILING and IA
No.149188/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**SLP(C) No. 3834/2023
(IA No.24624/2023-CONDONATION OF DELAY IN FILING)**

**C.A. No. 2827/2023
(FOR ADMISSION and I.R. and IA No.47518/2023-CONDONATION OF DELAY
IN FILING and IA No.47516/2023-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)**

**C.A. No. 3178/2023
(FOR ADMISSION and I.R. and IA No.70393/2023-CONDONATION OF DELAY
IN FILING and IA No.70394/2023-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)**

**SLP(C) No. 10024/2023
(FOR ADMISSION and I.R. and IA No.84551/2023-CONDONATION OF DELAY
IN FILING and IA No.84555/2023-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)**

**SLP(C) No. 10023/2023
(FOR ADMISSION and I.R. and IA No.82977/2023-CONDONATION OF DELAY
IN FILING and IA No.82979/2023-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)**

C.A. No. 5665-5666/2023
(FOR ADMISSION and I.R. and IA No.172907/2023-CONDONATION OF DELAY
IN FILING and IA No.172908/2023-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 258/2024
(IA No.262564/2023-CONDONATION OF DELAY IN FILING)

SLP(C) Nos. 462/2024, 463/2024

SLP(C) No. 2768/2024
(IA No.16150/2024-CONDONATION OF DELAY IN FILING and IA
No.16149/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 5200/2024
(FOR ADMISSION and I.R. and IA No.40888/2024-CONDONATION OF DELAY
IN FILING and IA No.40889/2024-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 6269/2024
(IA No.44723/2024-CONDONATION OF DELAY IN FILING and IA
No.44725/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 21-03-2024 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)

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Mr. Tarun Gupta, AOR

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Mr. Shyam Gopal, Adv.
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Ms. Aakansha Kaul, Adv.
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For Respondent(s)

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Mr. Alka Agarwal, Adv.
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Mr. Shyam Gopal, Adv.
Mr. Divyansh H Rathi, Adv.
Mr. Santosh Kumar, Adv.
Mrs. Aakansha Kaul, Adv.
Mrs. Anamika Agarwal, Adv.
Mr. Raj Bahadur Yadav, AOR

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Mr. Rajat Navet, Adv.
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Ms. Tanmayee Rajkumar, Adv.
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Mr. Sanjay Kapur, AOR
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Mr. Arjun Bhatia, Adv.
Ms. Mahima Kapur, Adv.

Mr. K. Parameshwar, AOR
Mr. Mv Mukunda, Adv.
Ms. Arti Gupta, Adv.
Ms. Kanti, Adv.
Mr. Chinmay Kalgaonkar, Adv.
Ms. Raji Gururaj, Adv.

Mr. Rajeev Maheshwaranand Roy, AOR

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Mr. Subodh S. Patil, AOR

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Ms. Kavita Jha, AOR

Mr. S Vasudevan, Adv.
Mr. Aman Vaid, Adv.
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Ms. Neha Choudhary, Adv.
Ms. Charanya Lakshmikumaran, AOR
Ms. Jyoti Pal, Adv.

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Ms. Ekta Swarup, Adv.
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Ms. Unnimaya S., Adv.
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Mr. Tarun Singh, Adv.
Ms. Mahua Kalra, AOR

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Mr. R.K. Raghavan, Adv.
Mr. K.V. Balakrishnan, Adv.

Ms. Mrinal Kanwar, AOR
Mr. Vaibhav, Adv.

Mr. Rajiv Tyagi, AOR

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

The order dated 7th February, 2024 passed by this
Court reads thus:

"There are 125 cases listed under this item. Some of the members of the Bar mentioned that certain cases are required to be de-tagged.

We direct the learned Advocates-on-Record for both the parties in Civil Appeal No.7210/2012 to do the exercise of preparing a chart showing the issues involved in each individual case. It goes without saying that the chart will be prepared by the learned Advocates are consulting the learned Advocates appearing in all the connected cases with a view to ensure that there is no dispute about the contents of the chart.

After the chart is prepared, we will pass further orders of de-tagging, if any, of certain cases and regarding filing of common compilation.

List on 21st March, 2024 for directions."

Even today, the parties are not able to give us agreed classification of cases into different categories of matters which could be heard separately. That was the object of passing the aforesaid order.

We direct the Advocates-on-Record of the parties to meet and if they are able to agree amongst themselves, prepare a chart by incorporating the following details:

- a) The issues involved in the various categories;
- b) The cases which will fall in each category with reference to Appeal/Special Leave Petition Numbers; and
- c) The cases which are required to be de-tagged.

Today we have spent 30 minutes in resolving this issue but we are unable to resolve the said issue, as the parties are not *ad idem* on that issue. Time of the Court cannot be wasted on such house keeping issues.

List on 2nd May, 2024 on the top of the Board for directions.

If by that time, the parties are not able to produce the agreed chart, we propose to either appoint one of the Registrars to do the said exercise or to take up each case one after another.

Civil Appeal Nos.522/2021, 7682/2019 and 7686/2019

The civil appeals are dismissed in terms of the signed order.

Pending application, if any, also stands disposed of.

(ANITA MALHOTRA)
AR-CUM-PS

(AVGV RAMU)
COURT MASTER

(Signed order in CA Nos.522/2021, 7682/2019 & 7686/2019 is placed on the file.)