

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)

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

WITH C.A. Nos. 4952/2015, 4951/2015, 5710/2015, 5712/2015,  
5711/2015, 5713/2015, 5714/2015, 5715/2015, 5716/2015, 654/201  
10217/2016, 9800/2018

C.A. No. 519/2021

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

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. No. 5709/2015

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. 33021/2017

(IA No. 44365/2020 - APPLICATION FOR PERMISSION)

SLP(C) No. 23678/2017

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. Nos.5259/2019, 8177/2019, 8943/2019**

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

**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. 5260/2019, 5837/2019, 5838/2019, 7588/2019,  
7682/2019, 7683/2019, 7684/2019, 7685/2019, 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)**

**C.A. No. 1795-1798/2020**

**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**

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

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

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

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

**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. 1145/2021 (FOR ADMISSION and I.R.)**

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

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

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

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

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

**SLP(C) No. 7733/2021  
(IA No. 68704/2021 - 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)**

**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)**

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

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

**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.)**

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

**C.A. No. 3074/202  
(FOR ADMISSION and I.R. and IA No.41877/2022-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)**

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

**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.)**

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

**SLP(C) No. 12674/2022 (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. 9292/2016

Date : 13-12-2023 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ABHAY S. OKA  
HON'BLE MR. JUSTICE PANKAJ MITHAL

For Appellant(s)

Mr. Percy Pardiwala, Sr. Adv.  
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Mr. Yash Tandon, Adv.  
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For Respondent(s)

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Mr. Prahlad Singh, Adv.  
Mr. Rajan Kumar Choursia, Adv.  
Mr. Santosh Kumar, Adv.  
Mr. Rohit Verma, Adv.

Mr. Badri Prasad Singh, AOR

Mr. Gopal Jha, AOR

Mr. Pratap Venugopal, Adv.  
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Ms. Husnal Nagi, Adv.  
Mr. Tarun Singh, Adv.

Mr. Percy J Pardiwalla, Sr. Adv.  
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Ms. Mahima Kapur, Adv.

Mr. Preetesh Kapur, Sr. Adv.  
Mr. Senthil Jagadeesan, AOR

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Mr. Rajeev Maheshwaranand Roy, AOR  
Mr. P. Srinivasan, Adv.

Mr. Neeraj Jain, Adv.  
Ms. Kavita Jha, Adv.  
Mr. Aniket D. Agrawal, Adv.  
Mr. Abhisek Singhvi, AOR

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

List on 7<sup>th</sup> February, 2024.

(ANITA MALHOTRA)  
AR-CUM-PS

(AVGV RAMU)  
COURT MASTER