

ITEM NO.23

COURT NO.11

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)

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

WITH

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

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

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

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

C.A. No. 5711/2015 (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. 654/2016 (IV-A)

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

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

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

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

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

(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 (IV-A)

Diary No(s). 18595/2017 (XIV)

**IA No. 53991/2017 - CONDONATION OF DELAY IN FILING**

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

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

**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. 5259/2019 (IV-A)**

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

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

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

**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. 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. 7682/2019 (XII)**

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

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

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

C.A. No. 7686/2019 (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)  
(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 (XII)

SLP(C) No. 13978/2020 (IX)  
(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 (XII)

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

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

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

C.A. No. 2429-2430/2020 (XII)  
(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 (XII)  
(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 (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)  
(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 (IV-A)  
(I.A. No. 16294/2021 (Application for permission to amendment of  
Cause Title)

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

C.A. No. 4135/2020 (IV-A)  
(I.A. No. 16270/2021 - Application for permission to amendment of  
Cause Title)

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)  
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
5678/2021  
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. 2740-2741/2021 (XII)  
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
105497/2020)

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

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

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. 2738/2021 (IV-A)  
(FOR ADMISSION and I.R.)

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

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. 1145/2021 (IV-A)  
(FOR ADMISSION and I.R.)

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

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

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

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

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

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

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

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

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)**

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

**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)**

**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.)**

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

**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. 8182/2022 (IV-A)  
(FOR ADMISSION and I.R.)**

**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.)**

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

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

**SLP(C) No. 18138/2022 (IX)  
(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 (III)  
(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 (IX)  
(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 (IX)  
(IA No.24624/2023-CONDONATION OF DELAY IN FILING)**

**C.A. No. 2827/2023 (III)  
(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 (III)  
(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 (IX)  
(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 (IX)  
(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 (IV-A)  
(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)

Date : 26-09-2023 These matters were called on for hearing today.

CORAM :

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

For parties:

Mr. Farrokh V. Irani, Adv.  
Mr. D. Bharat Kumar, Adv.  
Mr. Aman Shukla, Adv.  
Mr. M. Chandrakanth Reddy, Adv.  
Mr. Abhijit Sengupta, AOR

Mr. Balbir Singh, A.S.G.  
Mr. Sreekumar C.N., Sr. Adv.  
Mr. Rupesh kumar, Adv.  
Mr. Shyam Gopal, Adv.  
Mr. Alka Agarawal, Adv.  
Mrs. Akansha Kaul, Adv.  
Mr. Santosh Kumar, Adv.  
Mr. Divyansh H Rathi, Adv.  
Mr. Prasanjit Sarkar, Adv.  
Mr. Prahlad Singh, Adv.  
Mr. Rajan Kumar Chourasia, Adv.  
Mr. Raj Bahadur Yadav, AOR  
Mrs. Anamika Agarwal, Adv.

Mrs. Anil Katiyar, AOR

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

Mr. Percy Pardiwala, Sr. Adv.  
Mr. Pukhrambam Ramesh Kumar, AOR  
Mr. Karun Shrama, Adv.  
Mr. Nikhil Rajan, Adv.  
Mr. Rajesh Kumar Sharma, Adv.

Mr. Ved Jain, Adv.  
Mr. Nishchay Kantoor, Adv.  
Ms. Soniya Dudeja, Adv.  
Mr. Amenesh Tripathi, Adv.  
Mr. Subodh S. Patil, AOR

Mr. K. V. Mohan, AOR  
Mr. R.k. Raghavan, Adv.  
Mr. K.v. Balakrishnan, Adv.  
Mr. Rahul Kumar Sharma, Adv.

Mr. Rajiv Tyagi, AOR  
Mr. Rohit Gupta, Adv.  
Mr. Rahul Tyagi, Adv.

Mr. Kunal Verma, AOR  
Ms. Tanmayee Rajkumar, Adv.  
Ms. Manasa Ananthan, Adv.  
Mrs. Yugandhara Pawar Jha, Adv.  
Ms. Lavanya Dhawan, Adv.  
Mr. Ashwin Kumar Nair, Adv.  
Mr. Ritik Gupta, Adv.

Mr. S.k.bagaria, Sr. Adv.  
Mr. Sanjay Kapur, AOR  
Mr. Arjun Bhatia, Adv.  
Mr. Surya Prakash, Adv.  
Ms. Mahima Kapur, Adv.

Mr. Preetesh Kapur, Sr. Adv.  
Ms. Sonakshi Malhan, Adv.  
Mr. Senthil Jagadeesan, AOR  
Mr. Sajal Jain, Adv.

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

Mr. K.Parameshwar, AOR  
Mr. M.V.Mukunda, Adv.  
Ms. Arti Gupta, Adv.  
Ms. Kanti, Adv.  
Mr. Chinmay Kalgaonkar, Adv.

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

Mr. Suryanarayana, Sr. Adv.  
Mr. Lalit Mohini Bhat, Adv.  
Mr. Abhimanyu Verma, Adv.  
Ms. Hetu Arora Sethi, AOR

Mr. Raj Bahadur Yadav, AOR

Mr. Badri Prasad Singh, AOR

Mr. Gopal Jha, AOR

M/S. K J John And Co, AOR  
Mr. Pratap Venugopal, Adv.  
Ms. Surekha Raman, Adv.  
Mr. Abhishek Anand, Adv.  
Ms. Unnimaya S., Adv.  
Mr. Shreyash Kumar, Adv.

Ms. Mahua Kalra, AOR  
Mr. Mayank Nagi, Adv.

Mr. F V Irani, Adv.  
Mr. Rustom B. Hathikhanawala, AOR

Mr. Neeraj Jain, Adv.  
Mr. Abhishek Singhvi, Adv.  
Mr. Aniket D. Agarwal, Adv.  
Ms. Kavita Jha, Adv.

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

List on 13<sup>th</sup> December, 2023.

(SAPNA BISHT)  
COURT MASTER (SH)

(AVGV RAMU)  
COURT MASTER (NSH)