

ITEM NO.4

COURT NO.5

SECTION IV-A

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

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

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

(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)

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. 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)

C.A. No. 5709/2015 (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. 4952/2015 (IV-A)

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

contd..

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

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

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

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. 8326/2018 (III)

C.A. No. 9800/2018 (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. 32931/2018 (XIV)

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

SLP(C) No. 5816/2019 (XIV)

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

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

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

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

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

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

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

C.A. No. 7663/2019 (XIV-A)

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

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

C.A. No. 7682/2019 (XII)

contd..

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)

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

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

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

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

C.A. No. 8943/2019 (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)

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)

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

C.A. No. 519/2021 (IV-A)
 (IA No.104899/2020-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)

contd..

C.A. No. 4134/2020 (IV-A)

(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 (IV-A)
(FOR ADMISSION and I.R.)

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)

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

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

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)

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

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. 522/2021 (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)

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

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

contd..

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. 521/2021 (IV-A)
(FOR ADMISSION and I.R.)

SLP(C) No. 3425/2021 (IX)
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
34101/2020
IA No. 34101/2020 - 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
IA No. 17187/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

C.A. No. 2737/2021 (IV-A)
(IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
7502/2021
IA No. 7502/2021 - 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. 6076/2021 (IV-A)
(FOR ADMISSION and I.R.)

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

C.A. No. 2275/2021 (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
IA No. 65682/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

contd..

C.A. No. 4587/2021 (IV-A)

(FOR ADMISSION and I.R.)

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

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

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

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

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

contd..

C.A. No. 1891/2022 (IV-A)

(FOR ADMISSION)

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. 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.)

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

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. 4741/2022 (IV-A)
(FOR ADMISSION and I.R.)

C.A. No. 4728/2022 (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)

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

SLP(C) No. 11388/2022 (XII)
(FOR ADMISSION and I.R. and IA No.90288/2022-EXEMPTION FROM FILING
C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 11665/2022 (XII)
(FOR ADMISSION and I.R. and IA No.91901/2022-EXEMPTION FROM FILING
C/C OF THE IMPUGNED JUDGMENT)

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C.A. No. 5060/2022 (IV-A)

(FOR ADMISSION and I.R.)

SLP(C) No. 11865/2022 (XII)
(FOR ADMISSION and I.R.)

SLP(C) No. 12082/2022 (XII)
(FOR ADMISSION and I.R.)

SLP(C) No. 12674/2022 (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)

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

Date : 15-11-2022 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE M.R. SHAH
HON'BLE MR. JUSTICE M.M. SUNDRESH

For Parties

Mr. Percy Pardiwala, Sr. Adv.
Mr. Madhur Agarwal, Adv.
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Mr. Aman Shukla, Adv.
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Mr. Abhijit Sengupta, AOR

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Mr. Rajan Kumar chourasia Adv.
Mr. Pranav Praneet, Adv.

Mr. Parthiv K. Goswami, Sr. Adv.
Mr. Raj Bahadur Yadav, AOR
Mrs. Anil Katiyar, AOR

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Mr. Shashank Bajpai, Adv.
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Mr. V.C. Bharathi, Adv.

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Mr. Balbir Singh, ASG

Mr. Sreekumar C. N., Sr. Adv.
Mr. Divyansh H. Rathi, Adv.
Mr. Shyam Gopal, Adv.
Mr. Rupesh Kumar, Adv.
Mr. Aakansha Kaul, Adv.
Mr. Alka Agarwal, Adv.
Mr. Santosh Kumar, Adv.

Mr. Pradeep Kumar Bakshi, AOR
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Mr. Ghanshyam Jha, Adv.

Mr. Madhur Agarwal, Adv.
Mr. D. Bharat Kumar, Adv.
Mr. Aman Shukla, Adv.
Mr. M. Chandrakanth Reddy, Adv.
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Mr. Mayank Nagi, Adv.
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Mr. K. V. Mohan, AOR
Mr. K. V. Balakrishnan, Adv.
Mr. Rahul Kumar Sharma, Adv.

Ms. S. Tondan, Adv.
Mr. Hetu Arora Sethi, AOR
Mr. Anirudh Bhat, Adv.

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Ms. Manasa Ananthan, Adv.
Mr. Ashwin Nair, Adv.
Ms. Mahima Goud, Adv.

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Ms. Lavanya Dhawan, Adv.
Mr. Ritik Gupta, Adv.

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Mr. V. Jain, Adv.
Mr. Nischal Kantoor, Adv.
Mr. Subodh S. Patil, AOR

Mr. Senthil Jagadeesan, AOR
Ms. Sonakshi Malhan, Adv.
Mr. Sajal Jain, Adv.
Ms. Remya Raj, Adv.

Mr. Easwar Sr. Adv.
Ms Neha Chaudhary, Adv.
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Mr. Ambarish Rai, Adv.
Mr. Badri Prasad Singh, AOR

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Ms. Arti Gupta, Adv.

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Ms. Surekha Raman, Adv.
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M/S. K J John And Co, AOR

Mr. Percy Pardiwala, Sr. Adv.
Mr. Nishant Thakkar, Adv.
Mr. Pukhrambam Ramesh Kumar, AOR
Mr. Karun Sharma, Adv.
Mr. Anupam Ngangom, Adv.
Mr. Wahengbam Immanuel Meitei, Adv.

UPON hearing the counsel the Court made the following

O R D E R

Put up on 13.12.2022.

In the meantime, learned counsel appearing on behalf of the respective parties to prepare common compilation and the broad questions of law involved.

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It will be open for the learned counsel appearing on

behalf of the respective parties to prepare and submit the short submissions, issue wise, along with judgments, if any, to be relied upon.

(NEETU SACHDEVA)
ASTT. REGISTRAR-cum-PS

(NISHA TRIPATHI)
ASSISTANT REGISTRAR