



Civil Appeal No. 2165/2012 etc.

(REVISED)

ITEM NO.101+106+3+4

COURT NO.6

SECTION IX

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. 2165/2012

COMMISSIONER OF INCOME TAX 5 MUMBAI

Appellant(s)

VERSUS

M/S. ESSAR TELEHOLDINGS LTD. THROUGH ITS MANAGER

Respondent(s)

WITH

SLP(C) No. 36560/2012 (IX)  
C.A. No. 117/2015 (XIV)  
C.A. No. 5101/2012 (IX)  
C.A. No. 118/2015 (XIV)  
C.A. No. 6727/2015 (XIV)  
C.A. No. 119/2015 (XIV)  
C.A. No. 116/2015 (XIV)  
C.A. No. 194/2015 (XIV)  
C.A. No. 114/2015 (XIV)  
C.A. No. 120/2015 (XIV)  
C.A. No. 7395/2012 (XIV)  
C.A. No. 7394/2012 (XIV)  
C.A. No. 121/2015 (XIV)  
C.A. No. 122/2015 (XIV)  
SLP(C) No. 8507-8509/2012 (IX)  
C.A. No. 110-112/2015 (XIV)  
C.A. No. 104-109/2015 (XIV)  
C.A. No. 128/2015 (XIV)  
C.A. No. 115/2015 (XIV)  
SLP(C) No. 21294/2012 (IX)  
C.A. No. 113/2015 (XIV)  
C.A. No. 7797/2012 (XIV)  
C.A. No. 381/2013 (XIV)  
C.A. No. 7426/2012 (XIV)  
C.A. No. 123/2015 (XIV)  
C.A. No. 6590/2015 (XIV)  
C.A. No. 8195/2012 (XIV)  
C.A. No. 126/2015 (XIV)  
C.A. No. 8800/2012 (XIV)  
C.A. No. 3273/2013 (XIV)  
SLP(C) No. 10986/2013 (XVI)  
C.A. No. 124/2015 (XIV)

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C.A. No. 1101/2013 (XIV)  
C.A. No. 129/2015 (XIV)  
C.A. No. 125/2015 (XIV)  
C.A. No. 3267/2013 (XIV)  
C.A. No. 127/2015 (XIV)  
C.A. No. 4308/2014 (III)  
(With IA No.97969/2017-PERMISSION TO FILE ADDITIONAL DOCUMENTS)  
SLP(C) No. 21844/2013 (IX)  
(With IA No.97967/2017-PERMISSION TO FILE ADDITIONAL DOCUMENTS)  
SLP(C) No. 19614/2013 (IX)  
SLP(C) No. 21845/2013 (IX)  
C.A. No. 6313/2013 (III)  
C.A. No. 5469/2013 (III)  
(With IA No.97974/2017-PERMISSION TO FILE ADDITIONAL DOCUMENTS)  
C.A. No. 6733/2013 (III)  
C.A. No. 5471/2013 (III)  
(With IA No.97979/2017-PERMISSION TO FILE ADDITIONAL DOCUMENTS)  
C.A. No. 5470/2013 (III)  
(With IA No.97954/2017-PERMISSION TO FILE ADDITIONAL DOCUMENTS)  
C.A. No. 6191/2013 (III)  
C.A. No. 8921/2013 (III)  
C.A. No. 6192/2013 (III)  
C.A. No. 7169/2013 (III)  
(With IA No.97971/2017-PERMISSION TO FILE ADDITIONAL DOCUMENTS)  
C.A. No. 7166/2013 (III)  
(With IA No.97973/2017-PERMISSION TO FILE ADDITIONAL DOCUMENTS)  
C.A. No. 3355/2015 (III)  
C.A. No. 7167/2013 (III)  
C.A. No. 8376/2013 (III)  
C.A. No. 7172/2013 (III)  
C.A. No. 7170/2013 (III)  
C.A. No. 9183/2013 (III)  
C.A. No. 8341/2013 (III)  
C.A. No. 7168/2013 (III)  
C.A. No. 8256/2013 (III)  
C.A. No. 7171/2013 (III)  
C.A. No. 7974/2013 (III)  
C.A. No. 8342/2013 (III)  
C.A. No. 7173/2013 (III)  
C.A. No. 8343/2013 (III)  
C.A. No. 8933/2013 (III)  
C.A. No. 8909/2013 (III)  
C.A. No. 9832/2013 (III)  
C.A. No. 9833/2013 (III)  
C.A. No. 9184/2013 (III)  
C.A. No. 3359/2015 (III)  
C.A. No. 10096/2013 (III)  
C.A. No. 130/2015 (XIV)  
C.A. No. 8596/2014 (III)  
SLP(C) No. 36388/2014 (IX)  
C.A. No. 3781/2015 (III)

Civil Appeal No. 2165/2012 etc.

C.A. No. 1423/2015 (IV)  
C.A. No. 3358/2015 (III)  
SLP(C) No. 18398/2015 (IX)  
C.A. No. 6294/2015 (III)  
SLP(C) No. 19303/2015 (IX)  
SLP(C) No. 20478/2015 (IX)  
C.A. No. 7892/2015 (III)  
C.A. No. 9251/2015 (III)  
C.A. No. 9252/2015 (III)  
C.A. No. 14525/2015 (III)  
C.A. No. 8178/2016 (III)  
C.A. No. 8177/2016 (III)  
C.A. No. 3279/2016 (III)  
SLP(C) No. 23624/2016 (IX)  
SLP(C) No. 16185/2016 (IX)  
C.A. No. 5044/2016 (XIV)  
C.A. No. 5417/2016 (III)  
SLP(C) No. 31417/2016 (XIV)  
C.A. No. 6019/2016 (XIV)  
SLP(C) No. 26278/2016 (XIV)  
SLP(C) No. 27054/2016 (III)  
SLP(C) No. 4243/2017 (IX)  
SLP(C) No. 8918/2017 (IX)  
(With IA No.97964/2017-PERMISSION TO FILE ADDITIONAL DOCUMENTS)  
C.A. No. 4539/2017 (III)  
SLP(C) No. 19098/2017 (XIV)  
(With IA No.45647/2017-CONDONATION OF DELAY IN FILING and IA  
No.45648/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)  
SLP(C) No. 17499/2017 (XIV)  
SLP(C) No. 25337/2017 (XIV)  
(With IA 49025/2017 - FOR CONDONATION OF DELAY IN FILING)  
Diary No(s). 19735/2017 (XIV)  
(With IA No.88764/2017-CONDONATION OF DELAY IN FILING, IA  
No.88771/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT  
and IA No.88768/2017-CONDONATION OF DELAY IN REFILEING)  
SLP(C) No. 20475/2017 (IV-B)  
SLP(C) No. 23123/2017 (IV-B)  
(With IA No.74705/2017-CONDONATION OF DELAY IN FILING and IA  
No.74707/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT  
and IA No.74706/2017-CONDONATION OF DELAY IN REFILEING)  
Diary No(s). 24346/2017 (IX)  
C.A. No. 18019/2017 (III)  
(With IA No.109308/2017-CONDONATION OF DELAY IN FILING and IA  
No.109310/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)  
SLP(C) No. 32405/2017 (IV-B)  
(With IA No.112490/2017-CONDONATION OF DELAY IN FILING)  
Diary No(s). 36413/2017 (IV-B)  
(With IA No.130981/2017-CONDONATION OF DELAY IN FILING)  
Diary No(s). 36596/2017 (XIV)  
(With IA No.135619/2017-CONDONATION OF DELAY IN FILING and IA  
No.135621/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Civil Appeal No. 2165/2012 etc.

Diary No. 41903/2017

(With IA No. 7413/2018 - FOR CONDONATION OF DELAY IN FILING)

Diary NO. 39820/2017

(With I.A. No. 199/2018 - FOR CONDONATION OF DELAY IN FILING)

Diary No. 39823/2017

(With I.A. No. 723/2018 - FOR CONDONATION OF DELAY IN FILING)

Diary No. 41203/2017

(With IA No.6333/2018-CONDONATION OF DELAY IN FILING and IA No.6338/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No. 41890/2017

(With IA No.4747/2018-CONDONATION OF DELAY IN FILING and IA No.4750/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 23-01-2018 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE ASHOK BHUSHAN

For parties

Mr. Rameshwar Prasad Goyal, AOR

Mr. Brajesh Kumar, AOR

Ms. Kavita Jha, AOR

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Mr. Yashank Adhyaru, Sr. Adv.

Mr. Arijit Prasad, Adv.

Mr. Rupesh Kumar, Adv.

Mr. D. L. Chidananda, Adv.

Ms. Sadhna Sandhu, Adv.

Ms. Gargi Khanna, Adv.

Ms. Rekha Pandey, Adv.

Mrs. Anil Katiyar, AOR

Mr. H. R. Rao, Adv.

Mr. Manish Pushkarna, Adv.

Mr. Ritesh Kumar, Adv.

Mr. Satyen Sethi, Adv.

Mr. Arta Trana Panda, Adv.

Mr. Rameshwar Prasad Goyal, AOR

Mr. Rajat Navet, Adv.

Ms. Sanya Talwar, Adv.

Mr. K. Pandit, Adv.

Mr. Pradeep Kumar Bakshi, AOR

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

Mr. Mahesh Agarwal, Adv.

Mr. K. Ajeet, Adv.

Ms. Parul Shukla, Adv.  
Mr. Rajesh Kumar, Adv.  
Mr. Sayaree Basu Malik, Adv.  
Mr. Raghav Pandey, Adv.  
Mr. E. C. Agrawala, AOR

Mr. Kamal Sawhney, Adv.  
Mr. Prashant Meharchandani, Adv.  
Mr. Shikhar Garg, Adv.  
Ms. Pooja Dhar, AOR

Ms. Vanita Bhargava, Adv.  
Mr. Rony O. John, Adv.  
Mr. Abhisaar Bairagi, Adv.  
Mr. Shikhar Srivastava, Adv.  
Mr. Sanjeev Kapoor, Adv.  
M/S. Khaitan & Co., AOR

Mr. Rajiv Tyagi, AOR

Mr. Mihir Ashok Mody, Adv.  
Mr. Sudhanshu Sikka, Adv.  
M/S. K Ashar & Co., AOR

Mr. Munawwar Naseem, AOR

Dr. Shashwat Bajpai, Adv.  
Mr. Sharad Agarwal, Adv.  
Mr. V. N. Raghupathy, AOR

Mr. Ranjit B. Raut, Adv.  
Ms. Surbhi Kapoor, Adv.  
Mrs. Bina Gupta, AOR

Mr. Syed Shahid Hussain Rizvi, AOR  
Mr. N. A. Usmani, Adv.

Mr. Salil Kapoor, Adv.  
Mr. Sumit Lalchandani, Adv.  
Mr. Sanat Kapoor, Adv.  
Ms. Ananya Kapoor, Adv.  
Ms. Soumya Singh, Adv.  
Mr. Kislaya Parashar, Adv.  
Mr. Praveen Swarup, AOR

Mr. Ajay Aggarwal, Adv.  
Ms. Mallika Joshi, Adv.  
Mr. Rajan Narain, AOR

Mr. S. Vasudevan, Adv.  
Mr. Saurabh Sood, Adv.

Mr. Shashank S., Adv.  
Mr. Aditya Bhattacharya, Adv.  
Mr. Victor Das, Adv.  
Ms. Apeksha Mehta, Adv.  
Mr. Punit Dutt Tyagi, AOR

Dr. Rakesh Gupta, Adv.  
Mr. Ambhoj Kumar Sinha, AOR  
Ms. Monika Ghai, Adv.

Mr. B. S. Banthia, AOR

Mr. Simran Mehta, Adv.  
Ms. Aruna Gupta, AOR

Mr. Naveen Kumar, AOR

Mr. Jagdish Kumar Chawla, AOR

Mr. Rustom B. Hathikhanawala, AOR

Mr. Bimal Roy Jad, AOR  
Mr. Swami Nath, Adv.  
Mr. N. G. Dev, Adv.

Ms. Vithika Garg, Adv.  
Mr. Vijay Kumar, AOR  
Ms. Vidushi Garg, Adv.

Mr. Rajesh Mahna, Adv.  
Mr. Bhargava V. Desai, AOR

Mr. S. Gowthaman, AOR

Mr. Ashok Mathur, AOR

Mr. Birendra Kumar Mishra, AOR

Mr. Vivek Jain, Adv.  
Mrs. Shally Bhasin, AOR

Mr. Ajay Sharma, AOR

Mr. Chandra Prakash, AOR

Mr. Aljo K. Joseph, AOR

Mr. Mayank Nagi, Adv.  
Mr. Tarun Singh, Adv.  
Mr. Shekhar Prit Jha, AOR

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

Heard the matters preferred by the Revenue.  
Arguments concluded.  
Judgment reserved.  
Written submissions may be filed within a week.

C.A. NO. 4308 OF 2014  
SLP (C)NO. 8918 OF 2017  
C.A. NO. 5470 OF 2013  
C.A. NO. 5469 OF 2013  
C.A. NO. 7166 OF 2013  
C.A. NO. 5471 OF 2013  
SLP (C)No. 21844 OF 2013  
C.A. NO. 7169 OF 2013

The matters stand disposed of as infructuous in terms  
of the signed order.

C.A. NOS. 110-112 OF 2015  
C.A. NOS. 104-109 OF 2015  
C.A. NO. 130 OF 2015  
C.A. NO. 1423 OF 2015  
DIARY NO. 41903 OF 2017  
DIARY NO. 39820 OF 2017  
DIARY NO. 39823 OF 2017  
DIARY NO. 41203 OF 2017  
DIARY NO. 41890 OF 2017

List the matters for arguments on 30<sup>th</sup> January, 2018.

(NIDHI AHUJA)  
COURT MASTER

(MALA KUMARI SHARMA)  
COURT MASTER

[Revised Signed order is placed on the file.]

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 4308 OF 2014

COMMISSIONER OF INCOME TAX 6 Appellant(s)  
VERSUS  
M/S. CROMPTON GREAVES LTD. Respondent(s)

SLP (C)NO. 8918 OF 2017  
C.A. NO. 5470 OF 2013  
C.A. NO. 5469 OF 2013  
C.A. NO. 7166 OF 2013  
C.A. NO. 5471 OF 2013  
SLP (C)No. 21844 OF 2013  
C.A. NO. 7169 OF 2013

O R D E R

These are the appeals filed by the Revenue/Commissioner of Income Tax against the order passed by the High Court whereby the High Court has, after determining the legal issue, remanded the cases to the Assessing Officer.

Learned counsel for the assessee has pointed out that after remand, the Assessing Officer has passed orders and has given relief to the assessee of the deletion of amount which pertained to interest amount.

Since the Assessing Officer himself has given relief to the assessee after the remand, these matters have become infructuous and are disposed of as such.

....., J.  
[ A.K. SIKRI ]

New Delhi;  
January 23, 2018.

....., J.  
[ ASHOK BHUSHAN ]

Civil Appeal No. 2165/2012 etc.

ITEM NO.101+106+3+4

COURT NO.6

SECTION IX

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. 2165/2012

COMMISSIONER OF INCOME TAX 5 MUMBAI

Appellant(s)

VERSUS

M/S. ESSAR TELEHOLDINGS LTD. THROUGH ITS MANAGER

Respondent(s)

WITH

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Date : 23-01-2018 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE ASHOK BHUSHAN

For parties

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Mr. D. L. Chidananda, Adv.

Ms. Sadhna Sandhu, Adv.

Ms. Gargi Khanna, Adv.

Ms. Rekha Pandey, Adv.

Mrs. Anil Katiyar, AOR

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Mr. Manish Pushkarna, Adv.

Mr. Ritesh Kumar, Adv.

Mr. Satyen Sethi, Adv.

Mr. Arta Trana Panda, Adv.

Mr. Rameshwar Prasad Goyal, AOR

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Ms. Sanya Talwar, Adv.

Mr. K. Pandit, Adv.

Mr. Pradeep Kumar Bakshi, AOR

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Mr. K. Ajeet, Adv.

Ms. Parul Shukla, Adv.

Mr. Rajesh Kumar, Adv.  
Mr. Sayaree Basu Malik, Adv.  
Mr. Raghav Pandey, Adv.  
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Mr. Kamal Sawhney, Adv.  
Mr. Prashant Meharchandani, Adv.  
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Mr. Salil Kapoor, Adv.  
Mr. Sumit Lalchandani, Adv.  
Mr. Sanat Kapoor, Adv.  
Ms. Ananya Kapoor, Adv.  
Ms. Soumya Singh, Adv.  
Mr. Kislaya Parashar, Adv.  
Mr. Praveen Swarup, AOR

Mr. Ajay Aggarwal, Adv.  
Ms. Mallika Joshi, Adv.  
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Mr. Shashank S., Adv.

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Mr. Victor Das, Adv.  
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Mr. Punit Dutt Tyagi, AOR

Dr. Rakesh Gupta, Adv.  
Mr. Ambhoj Kumar Sinha, AOR  
Ms. Monika Ghai, Adv.

Mr. B. S. Banthia, AOR

Mr. Simran Mehta, Adv.  
Ms. Aruna Gupta, AOR

Mr. Naveen Kumar, AOR

Mr. Jagdish Kumar Chawla, AOR

Mr. Rustom B. Hathikhanawala, AOR

Mr. Bimal Roy Jad, AOR  
Mr. Swami Nath, Adv.  
Mr. N. G. Dev, Adv.

Ms. Vithika Garg, Adv.  
Mr. Vijay Kumar, AOR  
Ms. Vidushi Garg, Adv.

Mr. Rajesh Mahna, Adv.  
Mr. Bhargava V. Desai, AOR

Mr. S. Gowthaman, AOR

Mr. Ashok Mathur, AOR

Mr. Birendra Kumar Mishra, AOR

Mr. Vivek Jain, Adv.  
Mrs. Shally Bhasin, AOR

Mr. Ajay Sharma, AOR

Mr. Chandra Prakash, AOR

Mr. Aljo K. Joseph, AOR

Mr. Mayank Nagi, Adv.  
Mr. Tarun Singh, Adv.  
Mr. Shekhar Prit Jha, AOR

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

Heard the matters preferred by the Revenue.  
Arguments concluded.  
Judgment reserved.  
Written submissions may be filed within a week.

C.A. NO. 4308 OF 2014  
SLP (C)NO. 8918 OF 2017  
C.A. NO. 5470 OF 2013  
C.A. NO. 5469 OF 2013  
C.A. NO. 7166 OF 2013  
C.A. NO. 5471 OF 2013  
SLP (C)No. 21844 OF 2013  
C.A. NO. 7169 OF 2013

The matters stand disposed of as infructuous in terms  
of the signed order.

C.A. NOS. 110-112 OF 2015  
C.A. NOS. 104-109 OF 2015  
C.A. NO. 130 OF 2015  
C.A. NO. 1423 OF 2015  
DIARY NO. 41903 OF 2017  
DIARY NO. 39820 OF 2017  
DIARY NO. 39823 OF 2017  
DIARY NO. 41203 OF 2017  
DIARY NO. 41890 OF 2017

List the matters for arguments on 30<sup>th</sup> January, 2018.

(NIDHI AHUJA)  
COURT MASTER

(MALA KUMARI SHARMA)  
COURT MASTER

[Signed order is placed on the file.]