

ITEM NO.7 Court 4 (Video Conferencing) SECTION XI-A

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 39312/2018

(Arising out of impugned final judgment and order dated 05-07-2018 in WA No. 1184/2013 passed by the High Court Of Kerala At Ernakulam)

THE ASSISTANT COMMISSIONER (ASSESSMENT) & ORS. Petitioner(s)

VERSUS

M/S CHOLAYIL PVT. LTD. Respondent(s)

(IA No. 159451/2018 - CONDONATION OF DELAY IN FILING)

WITH

SLP(C) No. 29199/2018 (XI-A)

Diary No(s). 42539/2018 (XI-A)

IA No. 167284/2018 - CONDONATION OF DELAY IN FILING)

Diary No(s). 5027/2019 (XI-A)

IA No. 41345/2019 - CONDONATION OF DELAY IN FILING)

Diary No(s). 5028/2019 (XI-A)

( FOR CONDONATION OF DELAY IN FILING ON IA 34880/2019  
FOR APPROPRIATE ORDERS/DIRECTIONS ON IA 49103/2021

IA No. 49103/2021 - APPROPRIATE ORDERS/DIRECTIONS

IA No. 34880/2019 - CONDONATION OF DELAY IN FILING)

Diary No(s). 5031/2019 (XI-A)

IA No. 32552/2019 - CONDONATION OF DELAY IN FILING)

Diary No(s). 5147/2019 (XI-A)

IA No. 33950/2019 - CONDONATION OF DELAY IN FILING)

Diary No(s). 5152/2019 (XI-A)

IA No. 30501/2019 - CONDONATION OF DELAY IN FILING)

Diary No(s). 5155/2019 (XI-A)

IA No. 39251/2019 - CONDONATION OF DELAY IN FILING)

Diary No(s). 5160/2019 (XI-A)

IA No. 35209/2019 - CONDONATION OF DELAY IN FILING)

Diary No(s). 5317/2019 (XI-A)

Diary No(s). 5321/2019 (XI-A)

IA No. 40357/2019 - CONDONATION OF DELAY IN FILING)  
Diary No(s). 5323/2019 (XI-A)

Diary No(s). 5509/2019 (XI-A)

IA No. 30829/2019 - CONDONATION OF DELAY IN FILING)  
SLP(C) No. 7128-7132/2019 (XI-A)

Diary No(s). 5564/2019 (XI-A)

IA No. 48169/2019 - CONDONATION OF DELAY IN FILING)  
Diary No(s). 6328/2019 (XI-A)

IA No. 46712/2019 - CONDONATION OF DELAY IN FILING)  
Diary No(s). 6333/2019 (XI-A)

IA No. 47222/2019 - CONDONATION OF DELAY IN FILING)  
Diary No(s). 6336/2019 (XI-A)

IA No. 46702/2019 - CONDONATION OF DELAY IN FILING)  
Diary No(s). 6466/2019 (XI-A)

IA No. 43812/2019 - CONDONATION OF DELAY IN FILING)  
Diary No(s). 7351/2019 (XI-A)

IA No. 46195/2019 - CONDONATION OF DELAY IN FILING)  
Diary No(s). 7631/2019 (XI-A)

IA No. 52538/2019 - CONDONATION OF DELAY IN FILING)  
Diary No(s). 7636/2019 (XI-A)

IA No. 46230/2019 - CONDONATION OF DELAY IN FILING  
IA No. 191549/2019 - INTERVENTION APPLICATION)  
Diary No(s). 7915/2019 (XI-A)

IA No. 53921/2019 - CONDONATION OF DELAY IN FILING)  
Diary No(s). 7916/2019 (XI-A)

IA No. 52220/2019 - CONDONATION OF DELAY IN FILING)  
Diary No(s). 9049/2019 (XI-A)

IA No. 55525/2019 - CONDONATION OF DELAY IN FILING)  
Diary No(s). 9794/2019 (XI-A)

IA No. 63830/2019 - CONDONATION OF DELAY IN FILING)  
Diary No(s). 9798/2019 (XI-A)

IA No. 69983/2019 - CONDONATION OF DELAY IN FILING  
IA No. 69984/2019 - CONDONATION OF DELAY IN REFILING / CURING THE  
DEFECTS)

Diary No(s). 10365/2019 (XI-A)

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IA No. 57342/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 12215/2019 (XI-A)  
 )  
 Diary No(s). 26184/2019 (XI-A)

IA No. 122840/2019 - CONDONATION OF DELAY IN FILING)  
 Diary No(s). 27591/2019 (XI-A)

IA No. 124048/2019 - CONDONATION OF DELAY IN FILING)  
 SLP(C) No. 23762/2019 (XI-A)  
 )  
 SLP(C) No. 25142/2019 (XI-A)  
 )  
 Diary No(s). 38991/2019 (XI-A)

IA No. 176230/2019 - CONDONATION OF DELAY IN FILING)  
 SLP(C) No. 28848/2019 (XI-A)  
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 SLP(C) No. 29828/2019 (XI-A)  
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 SLP(C) No. 29257/2019 (XI-A)  
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 SLP(C) No. 29788/2019 (XI-A)  
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 SLP(C) No. 29786/2019 (XI-A)  
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 SLP(C) No. 29710/2019 (XI-A)  
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 SLP(C) No. 29777/2019 (XI-A)  
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 SLP(C) No. 30073/2019 (XI-A)  
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 SLP(C) No. 29834/2019 (XI-A)  
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 SLP(C) No. 30125/2019 (XI-A)  
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 SLP(C) No. 29831/2019 (XI-A)  
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 SLP(C) No. 1129/2020 (XI-A)  
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 SLP(C) No. 29989/2019 (XI-A)  
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 SLP(C) No. 1130/2020 (XI-A)  
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 Diary No(s). 44214/2019 (XI-A)  
 ( FOR CONDONATION OF DELAY IN FILING ON IA 194034/2019  
 IA No. 194034/2019 - CONDONATION OF DELAY IN FILING)  
 Diary No(s). 44563/2019 (XI-A)  
 ( FOR CONDONATION OF DELAY IN FILING ON IA 195738/2019  
 IA No. 195738/2019 - CONDONATION OF DELAY IN FILING)  
 SLP(C) No. 1128/2020 (XI-A)  
 )  
 SLP(C) No. 1131/2020 (XI-A)  
 )

Diary No(s). 45966/2019 (XI-A)  
 ( FOR CONDONATION OF DELAY IN FILING ON IA 7892/2020  
 IA No. 7892/2020 - CONDONATION OF DELAY IN FILING)  
 SLP(C) No. 10203/2020 (XI-A)  
 )  
 SLP(C) No. 6772/2020 (XI-A)  
 )  
 SLP(C) No. 9073/2020 (XI-A)  
 )  
 Diary No(s). 1086/2020 (XI-A)  
 ( FOR CONDONATION OF DELAY IN FILING ON IA 33618/2020  
 IA No. 33618/2020 - CONDONATION OF DELAY IN FILING)  
 Diary No(s). 3188/2020 (XI-A)  
 (FOR  
 FOR CONDONATION OF DELAY IN FILING ON IA 32272/2020  
 IA No. 32272/2020 - CONDONATION OF DELAY IN FILING)  
 SLP(C) No. 6150/2020 (XI-A)  
 )  
 SLP(C) No. 6767/2020 (XI-A)  
 )  
 SLP(C) No. 6532/2020 (XI-A)  
 )  
 Diary No(s). 8467/2020 (XI-A)  
 (FOR  
 FOR CONDONATION OF DELAY IN FILING ON IA 82599/2020  
 IA No. 82599/2020 - CONDONATION OF DELAY IN FILING)  
 Diary No(s). 9822/2020 (XI-A)  
 (FOR  
 FOR CONDONATION OF DELAY IN FILING ON IA 110955/2020  
 IA No. 110955/2020 - CONDONATION OF DELAY IN FILING)  
 Diary No(s). 9825/2020 (XI-A)  
 (FOR  
 FOR CONDONATION OF DELAY IN FILING ON IA 84825/2020  
 IA No. 84825/2020 - CONDONATION OF DELAY IN FILING)  
 Diary No(s). 9832/2020 (XI-A)  
 (FOR  
 FOR CONDONATION OF DELAY IN FILING ON IA 83194/2020  
 IA No. 83194/2020 - CONDONATION OF DELAY IN FILING)  
 Diary No(s). 10125/2020 (XI-A)  
 (FOR  
 FOR CONDONATION OF DELAY IN FILING ON IA 83402/2020  
 IA No. 83402/2020 - CONDONATION OF DELAY IN FILING)  
 Diary No(s). 10131/2020 (XI-A)  
 (IA  
 FOR CONDONATION OF DELAY IN FILING ON IA 88546/2020  
 IA No. 88546/2020 - CONDONATION OF DELAY IN FILING)  
 SLP(C) No. 13355/2020 (XI-A)  
 (FOR ADMISSION and I.R..)  
 Diary No(s). 10144/2020 (XI-A)  
 (FOR  
 FOR CONDONATION OF DELAY IN FILING ON IA 88591/2020  
 IA No. 88591/2020 - CONDONATION OF DELAY IN FILING)  
 Diary No(s). 10317/2020 (XI-A)

(FOR  
FOR CONDONATION OF DELAY IN FILING ON IA 86089/2020  
IA No. 86089/2020 - CONDONATION OF DELAY IN FILING)  
SLP(C) No. 12299/2020 (XI-A)

(FOR  
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
105649/2020  
IA No. 105649/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)  
Diary No(s). 24943/2020 (XI-A)

(FOR  
FOR CONDONATION OF DELAY IN FILING ON IA 132594/2020  
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
132597/2020  
IA No. 132594/2020 - CONDONATION OF DELAY IN FILING  
IA No. 132597/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)  
SLP(C) No. 14114/2020 (XI-A)

(IA  
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
120277/2020  
IA No. 120277/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)  
Diary No(s). 25195/2020 (XI-A)

(IA  
FOR CONDONATION OF DELAY IN FILING ON IA 121615/2020  
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
121616/2020  
IA No. 121615/2020 - CONDONATION OF DELAY IN FILING  
IA No. 121616/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)  
SLP(C) No. 652/2021 (XI-A)

(FOR  
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
3419/2021  
IA No. 3419/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)  
SLP(C) No. 12462/2020 (XI-A)

(FOR  
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
106666/2020  
IA No. 106666/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)  
SLP(C) No. 8397/2021 (XI-A)

(FOR  
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
73431/2021  
IA No. 73431/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)  
SLP(C) No. 3779-3781/2021 (XI-A)

(FOR ADMISSION and I.R.)

Date : 13-07-2021 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.M. KHANWILKAR  
HON'BLE MR. JUSTICE SANJIV KHANNA

For Petitioner(s) Mr. Rakesh Dwivedi, Sr. Adv.  
Mr. G. Prakash, AOR  
Mr. C. E. Unnikrishnan, Adv.  
Mr. Jishnu M.L., Adv.  
Ms. Priyanka Prakash, Adv.

Mr. C. K. Sasi, AOR

For Respondent(s) Mr. Parag P Tripathi, Sr. Adv.  
Mr. Jay Savla, Sr. Adv.  
Mr. Ramesh Babu M. R., AOR

Ms. Kavita Jha, AOR  
Ms. Swati Agarwal, Adv.

Mr. Sriram Parakkat, AOR  
Mr. MS Vishnu Shankar, Adv.  
Ms. Athira G Nair, Adv.  
Mr. Mukund P Unny, Adv.  
Mr. Sreenath S, Adv.

Mr. Puneet Agrawal, Adv.  
Ms. Hemlata Rawat, Adv.  
Mr. Aayushmaan Vatsyayana, Adv.  
Mr. Yuvraj Singh, Adv.  
Mr. Chetan Kumar Shukla, Adv.  
Mr. Santosh Kumar, AOR

Mr. Venkita Subramoniam T.R., Adv.  
Mr. Rahat Bansal, Adv.  
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Mr. Hrishikesh Baruah, AOR  
Ms. Radhika Gupta, Adv.

Mr. R. Jawaharlal, Adv.  
Mr. Siddharth Bawa, Adv.  
Mr. Anuj Garg, Adv.  
Mr. Mayank Kshirsagar, AOR  
Mr. Pankhuri, Adv.  
Mr. Parthasarathy Bose, Adv.  
Mr. Mohd. Arif, Adv.  
Mr. Akhilesh Yadav, Adv.

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Mr. Arindam Ghosh, Adv.  
Mr. Anshumaan Bahadur, Adv.  
Mr. Sanal C. Nambiar, Adv.

Sh. Sanand Ramakrishnan, AOR  
Sh. Rajeev Mishra, Adv.  
Sh. Sunil Narayan, Adv.

Ms. Liz Mathew, AOR  
Mr. Navneet R, Adv.  
Ms. Sonali Jain, Adv.

Ms. Prerana Chaturvedi, Adv.  
Ms. Manju Jetley, AOR

Mr. Mahesh Agarwal, Adv.  
Mr. M.S. Ananth, Adv.  
Ms. Sayaree Basu Mallik, Adv.  
Mr. E. C. Agrawala, AOR

Ms. Malini Poduval, AOR  
Ms. Babita Sant, Adv.

Mr. Jay Savla, Sr. Adv.  
Mr. Prakash Shah, Adv.  
Mr. Jasdeep Singh Dhillon, Adv.  
Mr. Rahul Gupta, Adv/AOR  
Mr. Prabhat Kumar Chaurasia, Adv.

Mr. K.S. Mahadevan, Adv.  
Mr. Swati Bansal, Adv.  
Mr. Rajesh Kumar, AOR

Mr. V.K. Sidharth, AOR

Mr. Renjith B. Marar, Adv.  
Mr. Lakshmi N. Kaimal, AOR  
Biju Vigneswar, Adv.  
Surabhi Santosh, Adv.  
Mr. Arun Poomulli, Adv.  
Meera M. Adv.  
Mr. Anil Sharma, Adv.

Mr. Pratap Venugopal, Adv.  
Ms. Surekha Raman, Adv.  
Mr. Rahul Unnikrishnan, Adv.  
Mr. Akhil Abraham Roy, Adv.  
Mr. Vijay Valsan, Adv.  
M/s K.J. John, & Co.

Mr. Roy Abraham, Adv.

Ms. Reena Roy, Adv.  
Ms. Seema Roy, Adv.  
Mr. Akhil Abraham, Adv.  
Mr. Himinder Lal, Adv.

Mr. Suvidutt M.S., AOR  
Mrs. Anu B., Adv.  
Mr. Vibhor Ahlawat, Adv.  
Ms. Vijayalakshmi Raju, Adv.  
Mrs. Dhanya C., Adv.

Mr. T. G. Narayanan Nair, AOR

Mr. Sajith. P, AOR  
Ms. Manju Jetley, AOR

Ms. Pallavi Pratap, AOR

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

Issue notice on the application(s) for condonation of delay as well as on the Special Leave Petition(s), returnable on 12.08.2021.

Dasti, in addition, is permitted.

Mr. Rakesh Dwivedi, learned counsel for the petitioner points out that in some of the cases, notice is yet to be served on the concerned respondent(s). He submits that in addition to the dasti notice, the petitioner be permitted to serve the concerned respondent(s) by publication through local newspapers having wide circulation in the concerned area, so that all the matters can proceed together on the next date of hearing.

We permit the petitioners to effect dasti notice as well as to serve the unserved respondent(s) by publication in two local newspapers, one in English and other in vernacular language.

It is made clear that no request for adjournment, at the instance of any of the party, will be entertained, on any count, on future dates, including on the ground that some of the respondent(s) have not entered appearance in connected cases.

We hasten to observe this, as the question involved in the leading matter is pure question of law and decision in the first matter would govern the rest of the cases. Even this part of the order be mentioned in the publication to be issued by the petitioners.

The parties are permitted to file written submission in the concerned cases before the next date of hearing, if so advised.

Mr. Punit D. Tyagi, learned counsel appearing in Diary No. 5028 of 2019 submits that this petition does not survive for consideration as the respondent(s) have already availed of the Amnesty Scheme 2020 for Settlement of Arrears.

Mr. Rakesh Dwivedi, learned counsel for the petitioners submit that there are some more cases of this nature list whereof will be furnished on the next date of hearing so that all those matters can be disposed of on that basis.

(DEEPAK SINGH)  
COURT MASTER (SH)

(ANITA RANI AHUJA)  
COURT MASTER (NSH)