

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL No. 3961 OF 2013

C.I.T., DELHI-II ... Appellant(s)

Versus

MADHUR HOUSING AND DEVELOPMENT COMPANY ... Respondent(s)

WITH

Civil Appeal No. 2076 of 2012
Civil Appeal No. 2077 of 2012
Civil Appeal No. 1832 of 2014
Civil Appeal No. 2078 of 2012
Civil Appeal No. 2923 of 2012
Civil Appeal No. 2762 of 2012
Civil Appeal No. 3089 of 2012
Civil Appeal No. 3159 of 2012
Civil Appeal No. 3158 of 2012
Civil Appeal No. 3157 of 2012
Civil Appeal No. 3438 of 2012
Civil Appeal No. 4292 of 2012
Civil Appeal No. 3439 of 2012
Civil Appeal No. 3945 of 2012
Civil Appeal No. 4541-4542 of 2014
Civil Appeal No. 7850 of 2012
Civil Appeal No. 7851 of 2012
Civil Appeal No. 8960 of 2012
Civil Appeal No. 1000 of 2013
Civil Appeal No. 723 of 2013
Civil Appeal No. 5366 of 2013
Civil Appeal No. 771 of 2014
Civil Appeal No. 2903 of 2014

Civil Appeal No. 10147 of 2014
Civil Appeal No. 10146 of 2014
Civil Appeal No. 10500 of 2014
CIVIL Appeal No. 149 of 2015
Civil Appeal No. 150 of 2015
Civil Appeal No. 721 of 2015
Civil Appeal No. 1332 of 2015
Civil Appeal No. 1330 of 2015
Civil Appeal No. 1141 of 2015
Civil Appeal No. 4316 of 2015
Civil Appeal No. 1136 of 2015
Civil Appeal No. 650 of 2015
Civil Appeal No. 3233 of 2015
Civil Appeal No. 1952 of 2015
Civil Appeal No. 4009 of 2015
Civil Appeal No. 3010 of 2015
Civil Appeal No. 4936 of 2015
Civil Appeal No. 5735 of 2015
Civil Appeal No. 14673 of 2015
Civil Appeal No. 5130 of 2015
Civil Appeal No. 5736 of 2015
Civil Appeal No. 7127 of 2015
Civil Appeal No. 8551 of 2015
Civil Appeal No. 6900 of 2015
Civil Appeal No. 8552 of 2015
Civil Appeal No. 8034 of 2015
Civil Appeal No. 8035 of 2015
Civil Appeal No. 8547 of 2015
Civil Appeal No. 8036 of 2015
Civil Appeal No. 9166 of 2015
Civil Appeal No. 9165 of 2015
Civil Appeal No. 9164 of 2015
Civil Appeal No. 14674 of 2015

Civil Appeal No. 3250 of 2016
Civil Appeal No. 3902 of 2016
Civil Appeal No. 6118 of 2016
Civil Appeal No. 4759 of 2016
Civil Appeal No. 6217 of 2016
Civil Appeal No. 6505 of 2016
Civil Appeal No. 6983 of 2016
Civil Appeal No. 9736 of 2016
Civil Appeal No. 12278 of 2016
Civil Appeal No. 8782 of 2016
Civil Appeal No. 8781 of 2016
Civil Appeal No. 9737 of 2016
Civil Appeal No. 1551 of 2017
Civil Appeal No. 4450 of 2017
Civil Appeal No. 6060 of 2017
Civil Appeal No. 4598 of 2017
Civil Appeal No. 4837 of 2017
Civil Appeal No. 5570 of 2017
Civil Appeal No. 12544 of 2017

O R D E R

The impugned judgment and order dated 11.05.2011 has relied upon a judgment of the same date by a Division Bench of the High Court of Delhi in ITA No. 462 of 2009.

Having perused the judgment and having heard arguments, we are of the view that the judgment is a detailed judgment going into Section 2(22)(e) of the Income Tax Act which arises at the correct construction of the said Section. We do not wish to add anything to the judgment except to say that we agree therewith.

These appeals are disposed of accordingly.

SLP(C) Nos. 19007 of 2012, 20641 of 2012, 173 of 2013, 19086 of 2012, 23814 of 2012, 5066 of 2013, 15347 of 2014, 35424 of 2014, 36414-36415 of 2014, 702 of 2015, 1856-1857 of 2015, 6598 of 2015, 1854-1855 of 2015, 1858-1859 of 2015, 2399 of 2015, 17619 of 2015, 1853 of 2015, 2805 of 2015, 12057 of 2015, 6469 of 2015, 2700 of 2015, 4694 of 2015, 4695 of 2015, 4693 of 2015, 14605 of 2015, 5909 of 2015, 14604 of 2015, 6465 of 2015, 8215 of 2015, 4696 of 2015, 6466 of 2015, 6468 of 2015, 6467 of 2015, 14606 of 2015, 32573 of 2015, 11724 of 2015, 20471 of 2015, 21381 of 2015, 20598 of 2015, 20666 of 2015, 8283 of 2016, 25347 of 2015, 25979 of 2015, 31684 of 2015, 32576 of 2015, 32578 of 2015, 32579 of 2015, 2093 of 2016, 25146 of 2016, 25149 of 2016, 25147 of 2016, 33744 of 2016, 6278 of 2017, 6279 of 2017, 6280 of 2017, 18651 of 2017, Diary No. 15937 of 2017, 18478 of 2017, 18556 of 2017:

In terms of the order passed in Civil Appeal No. 3961 of 2013 etc. etc., these special leave petitions also stand disposed of.

.....J.
(ROHINTON FALI NARIMAN)

.....J.
(SANJAY KISHAN KAUL)

New Delhi,
Dated: 5th October, 2017.

ITEM NO.12

COURT NO.10

SECTION XIV

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

Petition(s) for Special Leave to Appeal (C) No(s). 19007/2012

(Arising out of impugned final judgment and order dated 11-05-2011
in ITA No. 622/2011 passed by the High Court Of Delhi At New Delhi)

C.I.T DELHI-I

Petitioner(s)

VERSUS

M/S CAPARO INDIA DEVT.P.LTD.

Respondent(s)

WITH

C.A. No. 3961/2013 (XIV)
SLP(C) No. 20641/2012 (XIV)
C.A. No. 2076/2012
(Only D. No. 15737/2017 is listed against this matter)
C.A. No. 2077/2012
C.A. No. 1832/2014
C.A. No. 2078/2012
C.A. No. 2068-2071/2012
C.A. No. 2923/2012
C.A. No. 2762/2012
SLP(C) No. 173/2013
C.A. No. 3089/2012
C.A. No. 3159/2012
C.A. No. 3158/2012
C.A. No. 3157/2012
C.A. No. 3438/2012
C.A. No. 4292/2012
C.A. No. 3439/2012
C.A. No. 3945/2012
SLP(C) No. 19086/2012
SLP(C) No. 23814/2012
C.A. No. 4541-4542/2012
C.A. No. 7850/2012
C.A. No. 7851/2012
C.A. No. 8960/2012
SLP(C) No. 5066/2013
C.A. No. 1000/2013
C.A. No. 723/2013
C.A. No. 5366/2013
C.A. No. 771/2014
C.A. No. 2903/2014
SLP(C) No. 15347/2014
C.A. No. 10147/2014
C.A. No. 10146/2014
C.A. No. 10500/2014

SLP(C) No. 35424/2014
C.A. No. 149/2015
SLP(C) No. 36414-36415/2014
C.A. No. 150/2015
SLP(C) No. 702/2015
SLP(C) No. 1856-1857/2015
SLP(C) No. 6598/2015
(Tagged with SLP(C) No. 15347/2014)
SLP(C) No. 1854-1855/2015
SLP(C) No. 1858-1859/2015
C.A. No. 721/2015
SLP(C) No. 2399/2015
SLP(C) No. 17619/2015
SLP(C) No. 1853/2015
SLP(C) No. 2805/2015
C.A. No. 1332/2015
C.A. No. 1330/2015
C.A. No. 1141/2015
C.A. No. 4316/2015
C.A. No. 1136/2015
SLP(C) No. 12057/2015
Tagged with Civil Appeal No. 650/2015
C.A. No. 650/2015
C.A. No. 3233/2015
SLP(C) No. 6469/2015
SLP(C) No. 2700/2015
(Tagged with Civil Appeal No. 2076/2012)
SLP(C) No. 4694/2015
(Tagged with Civil Appeal No. 150/2015)
SLP(C) No. 4695/2015
(Tagged with Civil Appeal No. 150/2015)
SLP(C) No. 4693/2015
(Tagged with Civil Appeal No. 150/2015)
SLP(C) No. 14605/2015
(Tagged with Civil Appeal No. 150/2015)
SLP(C) No. 5909/2015
SLP(C) No. 14604/2015
(Tagged with Civil Appeal No, . 150/2015)
C.A. No. 1952/2015
SLP(C) No. 6465/2015
(Tagged with Civil Appeal No. 150/2015)
SLP(C) No. 8215/2015
(Tagged with Civil Appeal No, . 150/2015)
C.A. No. 4009/2015
SLP(C) No. 4696/2015
(Tagged with Civil Appeal No. 150/2015)
SLP(C) No. 6466/2015
(Tagged with Civil Appeal No. 150/2015)
SLP(C) No. 6468/2015
SLP(C) No. 6467/2015
(Tagged with Civil Appeal No. 150/2015)
C.A. No. 3010/2015
SLP(C) No. 14606/2015

(Tagged with Civil Appeal No. 150/2015
SLP(C) No. 32573/2015
(Tagged with SLP(C) No. 6469/2015.
SLP(C) No. 11724/2015
C.A. No. 4936/2015
SLP(C) No. 20471/2015
C.A. No. 5735/2015
C.A. No. 14673/2015
C.A. No. 5130/2015
C.A. No. 5736/2015
SLP(C) No. 21381/2015
Tagged with SLP(C) No. 20598/2015.
SLP(C) No. 20598/2015
Tagged with SLP(C) No. 4695/2015.
SLP(C) No. 20666/2015
Tagged with Civil Appeal No. 3089/29012
C.A. No. 7127/2015
C.A. No. 8551/2015
C.A. No. 6900/2015
C.A. No. 8552/2015
SLP(C) No. 8283/2016
Main SLP(C) No. 19007/2012
SLP(C) No. 25347/2015
C.A. No. 8034/2015
SLP(C) No. 25979/2015
SLP(C) No. 31684/2015
Tagged with Civil Appeal No. 6900/2015
C.A. No. 8035/2015
C.A. No. 8547/2015
SLP(C) No. 32576/2015
Tagged with Civil Appeal No. 9164/2015
C.A. No. 5130/20158036/2015
C.A. No. 9166/2015
C.A. No. 9165/2015
C.A. No. 9164/2015
C.A. No. 14674/2015
SLP(C) No. 32578/2015
Tagged with Civil Appeal No. 9164/2015
SLP(C) No. 32579/2015
Tagged with Civil Appeal No. 9164/2015
SLP(C) No. 2093/2016
C.A. No. 3250/2016
C.A. No. 3902/2016
C.A. No. 6118/2016
C.A. No. 4759/2016
C.A. No. 6217/2016
C.A. No. 6505/2016
C.A. No. 6983/2016
C.A. No. 9736/2016
C.A. No. 12278/2016
SLP(C) No. 25146/2016
List along with Civil Appeal No. 771/2014
C.A. No. 8782/2016

SLP(C) No. 25149/2016
 SLP(C) No. 25147/2016
 C.A. No. 8781/2016
 SLP(C) No. 33744/2016
 SLP(C) No. 6278/2017
 C.A. No. 9737/2016
 SLP(C) No. 6279/2017
 SLP(C) No. 6280/2017
 C.A. No. 1551/2017
 C.A. No. 4450/2017
 C.A. No. 6060/2017
 C.A. No. 4598/2017
 C.A. No. 4837/2017
 C.A. No. 5570/2017
 SLP(C) No. 18651/2017
 Diary No. 15937/2017
 (For admission and I.R. and IA No. 43834/2017-c/delay in filing and
 IA No. 45219/2017-Exem. From filing c/c of the impugned judgment
 SLP(C) No. 18478/2017
 For admission and IR
 SLP(C) No. 18556/2017
 For admission and IR and IA No. 54124/2017-c/delay in filing
 C.A. No. 12544/2017
 For admission and IR and IA No. 83000/2017-c/delay in filing

Date : 05-10-2017 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN
 HON'BLE MR. JUSTICE SANJAY KISHAN KAUL

For Petitioner(s) Mr. ANS.Nadkarni, ASG,
 Mr. K.Radhakrishnan, Sr. Adv.
 Mr. Rupesh Kumar, Adv.
 Mr. Arijit Prasad, Adv.
 Mr. D.L.Chidanand, Adv.
 Ms. Sadhna Sandhu, Adv.
 Ms. Shirin Khajuria, Adv.
 Ms. Anita Sahni, Adv.
 Ms. Anil Katiyar, AOR
 Mr. B. V. Balaram Das, AOR

Mr. H.N.Salve, Sr.Adv.
 Mr. U.A.Rana, Adv.
 Mr. Himanshu Mehta, Adv.
 Mr. Satendra Kumar Rai, Adv.

Mr. Percy Pardiwala, Sr. Adv.
 Mr. U.A.Rana, Adv.
 Mr. Himanshu Mehta, Adv.

Mr. Avirat Kumar, Adv.
M/s. Gagrat And Co, AOR

For Respondent(s)

Mr. Kaustubh Shukla, AOR
Mr. Deepayan Mandal, Adv.
Mr. Konark Tyagi, Adv.

Mr. Kavin Gulati, Sr. Adv.
MS. Ruby Singh Ahuja, Adv.
Mr. Utsav Trivedi, Adv.
Mr. Shubham Saigal, Adv.
Mr. Sarvan Sahney, Adv.
M/s. Karanjawala & Co., AOR

Mr. Kaushik Poddar, AOR

Mr. Pritesh Kapur, Adv.
Mr. Senthil Jagadeesan, AOR
Ms. Shruti Iyer, Adv.
Ms. Sonakshi Malhan, Adv.
Ms. Suriti Chowdhary, Adv.

Mr. A.V.Raghu Ram, Adv.
Mr. Gunnam Venkateswara Rao, AOR

Mr. Niraj Gupta, AOR

Mr. John Mathew, AOR

Mr. Ajay Vohra, Sr. Adv.
Ms. Kavita Jha, AOR
Mr. Bhuwan Dhoopar, Adv.
Mr. Vaibhav Kulkarni, Adv.
Mr. Aarohi Bhalla, Adv.
Ms. Sujata Kurdukar, AOR
Mr. Ajit K.Pathak, Adv.

Mr. Satyan Sethi, Adv.
Mr. Artha Trana Panda, Adv.
Mr. Rameshwar Prasad Goyal, AOR

Mr. Ramesh Singhvi, Adv.
Mr. Pankaj Jain, Adv.
Mr. Ashok Kumar Jain, Adv.
Mr. Bijoy Kumar Jain, AOR

Mr. Ambhoj Kumar Sinha, AOR
Mr. Somil Agarwal, Adv.
Mr. Shyamalima Borah, Adv.

Mr. Chirag M. Shroff, AOR
Ms. Neha Sangwan, Adv.

M/s. Gagrat And Co, AOR

Mr. V.Balachandran, Adv.
Mr. Siddharth Naidu, Adv.
M/s. Ksn & Co., AOR

Mr. Ajay Vohra, Sr. Adv.
Mr. Pritha Srikumar, AOR
Ms. Arunima Kedia, Adv.

Ms. Sarla Chandra, AOR

Mr. Amar Dave, Adv.
Mr. P. S. Sudheer, AOR
Mr. Rishi Maheshwari, Adv.
Mr. Bharat Sood, Adv.
MS. Shruti Jose, Adv.
Ms. Subhoshree Sil, Adv.

Mr. K. V. Mohan, AOR
Mr. R.K.Raghavan, Adv.
Mr. K.V.Balakrishnan, Adv.

Mr. K.Gopal Choudhary, Adv.
Ms. Tatini Basu, AOR
Mr. Suyodhan Byrapaneni, Adv.
Mr. Mohd. Wasay Khan, Adv.
Ms. Filza Moonis, Adv.

Mr. Kunal Cheema, AOR
Mr. Yogesh A.Ahirrao, Adv

Mr. Jatin Zaveri, AOR

Mr. Shakil Ahmed Syed, AOR
Mr. Mohd. Parvez Dabas, Adv.
Ms. Uzmi Jameel Husain, Adv.
Mr. Pulkit Chandra, Adv.
Mr. Mohd. Nauman, Adv.

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

Mr. S.Vasudevan, Adv.
Mr. Saurav Sood, adv.
Mr. Shashank Sharma, Adv.
Mr. M. P. Devanath, AOR

Mr. Kunal Verma, AOR
Mr. Piyush Bhardwaj, Adv.
Ms. Yugandhara Pawar Jha, Adv.

Ms. Sheetal Saini, Adv.

Mr. Aditya Kumar Sharan, Adv.

Mr. Rashmikumar Manilal Vithlani, AOR

Mr. D.N.Ray, Adv.

Mr. Tushar Hemani, Adv.

Mr. Lokesh K.Choudhary, Adv.

Ms. Disha Ray, Adv.

Ms Sumita Ray, AOR

UPON hearing the counsel the Court made the following

O R D E R

Civil Appeal No. 3961 of 2013, Civil Appeal No. 2076 of 2012, Civil Appeal No. 2077 of 2012, Civil Appeal No. 1832 of 2014, Civil Appeal No. 2078 of 2012, Civil Appeal No. 2923 of 2012, Civil Appeal No. 2762 of 2012, Civil Appeal No. 3089 of 2012 , Civil Appeal No. 3159 of 2012, Civil Appeal No. 3158 of 2012, Civil Appeal No. 3157 of 2012, Civil Appeal No. 3438 of 2012, Civil Appeal No. 4292 of 2012, Civil Appeal No. 3439 of 2012, Civil Appeal No. 3945 of 2012, Civil Appeal No. 4541-4542 of 2014, Civil Appeal No. 7850 of 2012, Civil Appeal No. 7851 of 2012, Civil Appeal No. 8960 of 2012, Civil Appeal No. 1000 of 2013, Civil Appeal No. 723 of 2013, Civil Appeal No. 5366 of 2013, Civil Appeal No. 771 of 2014, Civil Appeal No. 2903 of 2014, Civil Appeal No. 10147 of 2014, Civil Appeal No. 10146 of 2014, Civil Appeal No. 10500 of 2014, CIVIL Appeal No. 149 of 2015, Civil Appeal No. 150 of 2015, Civil Appeal No. 721 of 2015, Civil Appeal No. 1332 of 2015, Civil Appeal No. 1330 of 2015, Civil Appeal No. 1141 of 2015 Civil Appeal No. 4316 of 2015, Civil Appeal No. 1136 of 2015, Civil Appeal No. 650 of 2015, Civil Appeal No. 3233 of 2015, Civil Appeal No. 1952 of 2015, Civil Appeal No. 4009 of 2015, Civil Appeal No. 3010 of 2015, Civil Appeal No. 4936 of 2015, Civil Appeal No. 5735 of 2015, Civil Appeal No. 14673 of 2015, Civil Appeal No. 5130 of 2015, Civil Appeal No. 5736 of 2015, Civil Appeal No. 7127 of 2015 Civil Appeal No. 8551 of 2015, Civil Appeal No. 6900 of 2015, Civil Appeal No. 8552 of 2015, Civil Appeal No. 8034 of 2015, Civil

Appeal No. 8035 of 2015, Civil Appeal No. 8547 of 2015, Civil Appeal No. 8036 of 2015, Civil Appeal No. 9166 of 2015, Civil Appeal No. 9165 of 2015, Civil Appeal No. 9164 of 2015, Civil Appeal No. 14674 of 2015, Civil Appeal No. 3250 of 2016, Civil Appeal No. 3902 of 2016, Civil Appeal No. 6118 of 2016, Civil Appeal No. 4759 of 2016, Civil Appeal No. 6217 of 2016, Civil Appeal No. 6505 of 2016, Civil Appeal No. 6983 of 2016, Civil Appeal No. 9736 of 2016, Civil Appeal No. 12278 of 2016, Civil Appeal No. 8782 of 2016, Civil Appeal No. 8781 of 2016, Civil Appeal No. 9737 of 2016, Civil Appeal No. 1551 of 2017, Civil Appeal No. 4450 of 2017, Civil Appeal No. 6060 of 2017, Civil Appeal No. 4598 of 2017, Civil Appeal No. 4837 of 2017, Civil Appeal No. 5570 of 2017, Civil Appeal No. 12544 of 2017:

These appeals are disposed of in terms of the signed order.

SLP(C) Nos. 19007 of 2012, 20641 of 2012, 173 of 2013, 19086 of 2012, 23814 of 2012, 5066 of 2013, 15347 of 2014, 35424 of 2014, 36414-36415 of 2014, 702 of 2015, 1856-1857 of 2015, 6598 of 2015, 1854-1855 of 2015, 1858-1859 of 2015, 2399 of 2015, 17619 of 2015, 1853 of 2015, 2805 of 2015, 12057 of 2015, 6469 of 2015, 2700 of 2015, 4694 of 2015, 4695 of 2015, 4693 of 2015, 14605 of 2015, 5909 of 2015, 14604 of 2015, 6465 of 2015, 8215 of 2015, 4696 of 2015, 6466 of 2015, 6468 of 2015, 6467 of 2015, 14606 of 2015, 32573 of 2015, 11724 of 2015, 20471 of 2015, 21381 of 2015, 20598 of 2015, 20666 of 2015, 8283 of 2016, 25347 of 2015, 25979 of 2015, 31684 of 2015, 32576 of 2015, 32578 of 2015, 32579 of 2015, 2093 of 2016, 25146 of 2016, 25149 of 2016, 25147 of 2016, 33744 of 2016, 6278 of 2017, 6279 of 2017, 6280 of 2017, 18651 of 2017, Diary No. 15937 of 2017, 18478 of 2017, 18556 of 2017:

Delay condoned.

In terms of the order passed in Civil Appeal No. 3961 of 2013 etc. etc., these special leave petitions also stand disposed of.

Pending applications, if any, shall stand disposed of.

Civil Appeal No. 2068-2071 of 2012:

List on 16.01.2018.

(SHASHI SAREEN)

AR CUM PS

(Signed order is placed on the file)

(SAROJ KUMARI GAUR)

BRANCH OFFICER