

ITEM NO.101+102

COURT NO.8

RE-REVISED
SECTION XIVS U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGSItem No.101

Civil Appeal No.8900/2012

COMMISSIONER OF INCOME TAX, DELHI-I

Appellant(s)

VERSUS

M/S. CONTAINER CORPORATION OF INDIA LTD.

Respondent(s)

WITH

C.A. No. 8901/2012 (XIV)

C.A. No. 4409/2014 (XIV)

C.A. No. 4983/2015 (XII)

C.A. No. 8546/2015 (III)

C.A. No. 66/2016 (XII)

C.A. No. 4090/2016 (III)

C.A. No. 8034/2016 (XIV)

C.A. No. 6982/2016 (XIV)

C.A. No. 6635/2016 (XIV)

C.A. No. 9651/2016 (XIV)

C.A. No. 7211/2016 (XIV)

C.A. No. 7210/2016 (XIV)

C.A. No. 7209/2016 (XIV)

C.A. No. 8033/2016 (XIV)

C.A. No. 8032/2016 (XIV)

C.A. No. 10336/2016 (XIV)

SLP(C) No. 24512/2016 (XIV)

C.A. No. 8755/2016 (XIV)

C.A. No. 9158/2016 (XIV)

C.A. No. 9157/2016 (XIV)

C.A. No. 8352/2016 (XIV)

C.A. No. 9159/2016 (XIV)

C.A. No. 10307/2016 (XIV)

C.A. No. 9744/2016 (XIV)

C.A. No. 9743/2016 (XIV)

C.A. No. 10308/2016 (XIV)

SLP(C) No. 30630/2016 (IX)

(FOR [I/A FOR AMENDMENT OF C/T] ON IA 43752/2017)

C.A. No. 10662/2016 (XIV)

(TO BE TAKEN UP ALONGWITH ITEM NO. 103 I.E. C.A.NO.8900/2012)

C.A. No. 11709/2016 (XII)

S.L.P. (C) ...CC No. 3354/2017 (III)

C.A. No. 1441/2017 (XIV)

C.A. No. 15617/2017 (XIV)

C.A. No. 10267/2017 (XIV)

(IA FOR CONDONATION OF DELAY IN REFILING ON IA 58058/2017
FOR CONDONATION OF DELAY IN FILING/REFILING SLP ON IA 58058/2017
FOR CONDONATION OF DELAY IN RE-FILING APPEAL ON IA 58058/2017)

FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 58059/2017)
 SLP(C) No. 20559/2017 (XIV)
 (IA No.62022/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 C.A. No. 10266/2017 (XIV)
 (FOR ADMISSION and I.R. and IA No.58470/2017-CONDONATION OF DELAY IN REFILING)
 C.A. No. 10268/2017 (XIV)
 (FOR CONDONATION OF DELAY IN REFILING ON IA 61191/2017 FOR CONDONATION OF DELAY IN FILING/REFILING SLP ON IA 61191/2017 FOR CONDONATION OF DELAY IN RE-FILING APPEAL ON IA 61191/2017 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 61193/2017)
 C.A. No. 4458/2017 (XIV)
 SLP(C) No. 17056-17057/2017 (XIV)
 C.A. No. 4459/2017 (XIV)
 C.A. No. 5571/2017 (XII)
 C.A. No. 5573/2017 (XII)
 C.A. No. 6800/2017 (XII)
 C.A. No. 11075/2017 (XIV)
 (IA No.74644/2017-CONDONATION OF DELAY IN FILING and IA No.74649/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.74648/2017-CONDONATION OF DELAY IN REFILING)
 SLP(C) No. 18849/2017 (XIV)
 (FOR ADMISSION and I.R. and IA No.49141/2017-CONDONATION OF DELAY IN FILING and IA No.49144/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 C.A. No. 9364/2017 (XIV)
 (FOR ADMISSION and I.R. and IA No.53626/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 C.A. No. 9487/2017 (XIV)
 (FOR ADMISSION and I.R. and IA No.52950/2017-CONDONATION OF DELAY IN FILING)
 C.A. No. 9277/2017 (XIV)
 C.A. No. 10236/2017 (XV)
 (IA No.63355/2017-CONDONATION OF DELAY IN FILING)
 C.A. No. 14900/2017 (III)
 (IA No.85599/2017-CONDONATION OF DELAY IN FILING)
 C.A. No. 16162/2017 (III)
 (FOR ADMISSION and I.R. and IA No.97984/2017-CONDONATION OF DELAY IN FILING)
 C.A. No. 11202/2017 (III)
 (FOR ADMISSION and I.R. and IA No.80595/2017-CONDONATION OF DELAY IN FILING)
 SLP(C) No. 23116/2017 (XII)
 (FOR CONDONATION OF DELAY IN FILING ON IA 78123/2017 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 78126/2017)
 C.A. No. 15028/2017 (III)
 (IA No.80251/2017-CONDONATION OF DELAY IN FILING)
 C.A. No. 11117/2017 (III)
 (FOR ADMISSION and I.R. and IA No.76294/2017-CONDONATION OF DELAY

IN FILING)

C.A. No. 15033/2017 (III)

(IA No.87803/2017-CONDONATION OF DELAY IN FILING)

C.A. No. 11160/2017 (XIV)

(IA No.77184/2017-CONDONATION OF DELAY IN FILING and IA No.77185/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 23115/2017 (XII)

(IA No.76965/2017-CONDONATION OF DELAY IN FILING and IA No.76966/2017-EXEMPTION FROM FILING O.T.)

C.A. No. 15494/2017 (III)

(IA No.89679/2017-CONDONATION OF DELAY IN FILING and IA No.89680/2017-PERMISSION TO FILE LENGTHY LIST OF DATES)

C.A. No. 15497/2017 (III)

(IA No.90667/2017-CONDONATION OF DELAY IN FILING)

C.A. No. 17315/2017 (XIV)

(TO BE TAKEN UP ALONG WITH ITEM NO. 101 I.E. C.A. NO. 8900/2012 ETC.FOR ADMISSION and I.R. and IA No.101173/2017-CONDONATION OF DELAY IN FILING and IA No.101176/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.101174/2017-CONDONATION OF DELAY IN REFILING)

Diary No(s). 26081/2017 (III)

(FOR ADMISSION and I.R. and IA No.92093/2017-CONDONATION OF DELAY IN FILING)

C.A. No. 17534/2017 (XIV)

(FOR ADMISSION and I.R. and IA No.105360/2017-CONDONATION OF DELAY IN FILING and IA No.105361/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 17317/2017 (XIV)

(TO BE TAKEN UP ALONG WITH ITEM NO. 101 I.E. C.A. NO. 8900/2012 IA No.98940/2017-CONDONATION OF DELAY IN FILING and IA No.98941/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 17318/2017 (XIV)

(TO BE TAKEN UP ALONG WITH ITEM NO. 101 I.E. C.A. NO. 8900/2012 ETC.)

C.A. No. 18272/2017 (XIV)

(IA No.107373/2017-CONDONATION OF DELAY IN FILING)

C.A. No. 19491/2017 (III)

(IA No.117513/2017-CONDONATION OF DELAY IN FILING)

C.A. No. 19535/2017 (XIV)

(FOR ADMISSION and I.R. and IA No.116993/2017-CONDONATION OF DELAY IN FILING and IA No.116994/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT TO BE TAKEN UP ALONG WITH ITEM NO.103 I.E.C.A.NO.8900/2012)

C.A. No. 19935/2017 (XIV)

(FOR ADMISSION and I.R. and IA No.123305/2017-CONDONATION OF DELAY IN FILING)

SLP(C) No. 32825/2017 (IX)

(FOR ADMISSION and I.R. and IA No.121432/2017-CONDONATION OF DELAY IN FILING)

WITH

Item No.102

Civil Appeal No.20850/2017

(FOR ADMISSION AND IR AND I ANO.42580/2017-C/DELAY IN FILING AND IA

NO.42581/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT]
C.A. No. 20851/2017 (XIV)
(FOR CONDONATION OF DELAY IN FILING ON IA 47943/2017)

Date : 06-12-2017 These matters was called on for hearing today.
CORAM :

HON'BLE MR. JUSTICE R.K. AGRAWAL
HON'BLE MR. JUSTICE ABHAY MANOHAR SAPRE

Counsel for the parties:-

Mr. K. Radhakrishnan, Sr. Adv.
Mr. Sanjai Kumar Pathak, Adv.
Mr. Arijit Prasad, Adv.
Mr. Zoheb Hossain, Adv.
Mr. Tara Chandra Sharma, Adv.
Mr. Rupesh Kumar, Adv.
Mr. D.L. Chidananda, Adv.
Ms. Sadhna Sandhu, Adv.
Ms. Gargi Khanna, Adv.
Ms. Niranjana Singh, Adv.
Mrs. Anil Katiyar, AOR

Mr. Rakesh Dwivedi, Sr. Adv.
Mr. Kaushik Poddar, Adv.
Ms. Isha Singh, Adv.
Ms. Snehil Sonam, Adv.

Mr. S.K. Bagaria, Sr. Adv.
Mr. Preetesh Kapur, Adv.
Mr. Sanjay Kapur, AOR
Ms. Megha Karnwal, Adv.
Ms. Shubhra Kapur, Adv.

Mr. Percy Pardiwala, Sr. Adv.
Mr. I.P. Bansal, Adv.
Mr. Vivek Bansal, Adv.
Mr. Aneesh Mittal, AOR

Mr. Jehagir Mistry, Sr. Adv.
Mr. Siddarth Bhatnagar, Adv.
Mr. Debmalya Banerjee, Adv.
Mr. Kartik Bhatnagar, Adv.
Mr. Manish Sharma, Adv.
Mr. A.S. Aman, Adv.
M/S. Karanjawala & Co.

Mr. Praveen Swarup, AOR

Dr. Rakesh Gupta, Adv.
Ms. Monika Ghai, Adv.
Mrs. Shyamalima Borah, Adv.

Mr. Ambhoj Kumar Sinha, AOR

Mr. Salil Agarwal, Adv.
Mr. Bhargava V. Desai, AOR
Mr. Akshat Malpani, Adv.

Mr. Rameshwar Prasad Goyal, AOR

Mr. V. Ramasubramanian, AOR
Mr. A. Lakshminarayanan, Adv.

Mr. Sunny Choudhary, AOR
Dr. Shashwat Bajpai, Adv.
Mr. Sharad Agarwal, Adv.
Mr. Nipun Sharma, Adv.

Mr. S. Krishnan, Adv.
Mr. Bikash Chandra, Adv.
Mr. Inder Mohan Singh, Adv.
Mrs. Rani Chhabra, AOR

Mr. K. Gandhi, Adv.
Ms. Srishti Singh, Adv.
Mr. Rajeev, Adv.

Mr. Vijay Kumar, AOR

Mr. Farman Ali, Adv.
Mr. Ravi Prakash, Adv.
Mr. Raheel Kohli, Adv.
M/S. D.S.K. Legal

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

Mr. Ninad Laud, Adv
Mr. Karan Mathur, Adv.
Mr. Anjuman Tripathy, Adv.
Mr. Ivo D'Costa, Adv.
Mr. Jayant Mohan, AOR

Mr. S. Vasudevan, Adv.
Mr. Mahendra Singh, Adv.
Mr. Saurabh Sood, Adv.
Mr. Aditya Bhattacharya, Adv.
Mr. Victor Das, Adv.
Mr. Punit Dutt Tyagi, AOR

Mr. S. Vasudevan, Adv.
Mr. Dhruv Matta, Adv.
Ms. Nupur Maheshwari, Adv.

Mr. Aditya Bhattacharya, Adv.
 Mr. Victor Das, Adv.
 Mr. M.P. Devanath, Adv.

Ms. Kavita Jha, AOR
 Mr. Vaibhav Kulkarni, Adv.

Mr. Praveen Swarup, AOR

Ms. Archana Pathak Dave, AOR
 Ms. Ankita Chaudhary, Adv.

Ms. Srishti Singh, AOR

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

Heard learned counsel for the parties.
 Orders reserved.

SLP(C) No. 8091/2016, C.A. No. 15956/2017, C.A. No. 6413/2016, C.A. No. 6416/2016, C.A. No. 6414/2016, C.A. No. 6418/2016, C.A. No. 6417/2016, C.A. No. 6419/2016, C.A. No. 5472/2016 (XIV) C.A. No. 6412/2016, C.A. No. 6408/2016, C.A. No. 6415/2016, C.A. No. 17533/2017, C.A. No. 652/2016, C.A. No. 5590/2017, SLP(C) No. 4069/2016, C.A. No. 14702/2015, C.A. No. 14250/2015, C.A. No. 14251/2015, C.A. No. 18501/2017, C.A. No. 18271/2017, SLP(C) Nos. 5254-5265/2016, C.A. No. 2994/2017, C.A. No. 2995/2017, SLP(C) No. 35085/2016, SLP(C) No. 22648/2017, C.A. No. 18011/2017, C.A. No. 17986/2017, C.A. No. 6407/2016 & C.A. No. 6411/2016

A list has been jointly submitted by learned counsel for the parties requesting to de-tag the above matters.

As prayed, these matters are de-tagged.
 List these matters on 12.12.2017.

Civil Appeal No. 20850/2017 & C.A. No. 20851/2017

List these matters on 12.12.2017.

(ASHA SUNDRIYAL)
 COURT MASTER

(CHANDER BALA)
 COURT MASTER

ITEM NO.101+102

COURT NO.8

REVISED
SECTION XIVS U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGSItem No.101

Civil Appeal No.8900/2012

COMMISSIONER OF INCOME TAX, DELHI-I

Appellant(s)

VERSUS

M/S. CONTAINER CORPORATION OF INDIA LTD.

Respondent(s)

WITH

C.A. No. 8901/2012 (XIV)

C.A. No. 4409/2014 (XIV)

C.A. No. 4983/2015 (XII)

C.A. No. 8546/2015 (III)

C.A. No. 66/2016 (XII)

C.A. No. 6407/2016 (XIV)

C.A. No. 6411/2016 (XIV)

C.A. No. 4090/2016 (III)

C.A. No. 8034/2016 (XIV)

C.A. No. 6982/2016 (XIV)

C.A. No. 6635/2016 (XIV)

C.A. No. 9651/2016 (XIV)

C.A. No. 7211/2016 (XIV)

C.A. No. 7210/2016 (XIV)

C.A. No. 7209/2016 (XIV)

C.A. No. 8033/2016 (XIV)

C.A. No. 8032/2016 (XIV)

C.A. No. 10336/2016 (XIV)

SLP(C) No. 24512/2016 (XIV)

C.A. No. 8755/2016 (XIV)

C.A. No. 9158/2016 (XIV)

C.A. No. 9157/2016 (XIV)

C.A. No. 8352/2016 (XIV)

C.A. No. 9159/2016 (XIV)

C.A. No. 10307/2016 (XIV)

C.A. No. 9744/2016 (XIV)

C.A. No. 9743/2016 (XIV)

C.A. No. 10308/2016 (XIV)

SLP(C) No. 30630/2016 (IX)

(FOR [I/A FOR AMENDMENT OF C/T] ON IA 43752/2017)

C.A. No. 10662/2016 (XIV)

(TO BE TAKEN UP ALONGWITH ITEM NO. 103 I.E. C.A.NO.8900/2012)

C.A. No. 11709/2016 (XII)

S.L.P. (C) ...CC No. 3354/2017 (III)

C.A. No. 1441/2017 (XIV)

C.A. No. 15617/2017 (XIV)

C.A. No. 10267/2017 (XIV)

(IA FOR CONDONATION OF DELAY IN REFILEING ON IA 58058/2017)

FOR CONDONATION OF DELAY IN FILING/REFILING SLP ON IA 58058/2017
FOR CONDONATION OF DELAY IN RE-FILING APPEAL ON IA 58058/2017
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
58059/2017)

SLP(C) No. 20559/2017 (XIV)

(IA No.62022/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

C.A. No. 10266/2017 (XIV)

(FOR ADMISSION and I.R. and IA No.58470/2017-CONDONATION OF DELAY
IN REFILING)

C.A. No. 10268/2017 (XIV)

(FOR CONDONATION OF DELAY IN REFILING ON IA 61191/2017
FOR CONDONATION OF DELAY IN FILING/REFILING SLP ON IA 61191/2017
FOR CONDONATION OF DELAY IN RE-FILING APPEAL ON IA 61191/2017
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
61193/2017)

C.A. No. 4458/2017 (XIV)

SLP(C) No. 17056-17057/2017 (XIV)

C.A. No. 4459/2017 (XIV)

C.A. No. 5571/2017 (XII)

C.A. No. 5573/2017 (XII)

C.A. No. 6800/2017 (XII)

C.A. No. 11075/2017 (XIV)

(IA No.74644/2017-CONDONATION OF DELAY IN FILING and IA
No.74649/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
and IA No.74648/2017-CONDONATION OF DELAY IN REFILING)

SLP(C) No. 18849/2017 (XIV)

(FOR ADMISSION and I.R. and IA No.49141/2017-CONDONATION OF DELAY
IN FILING and IA No.49144/2017-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

C.A. No. 9364/2017 (XIV)

(FOR ADMISSION and I.R. and IA No.53626/2017-EXEMPTION FROM FILING
C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 9487/2017 (XIV)

(FOR ADMISSION and I.R. and IA No.52950/2017-CONDONATION OF DELAY
IN FILING)

C.A. No. 9277/2017 (XIV)

C.A. No. 10236/2017 (XV)

(IA No.63355/2017-CONDONATION OF DELAY IN FILING)

C.A. No. 14900/2017 (III)

(IA No.85599/2017-CONDONATION OF DELAY IN FILING)

C.A. No. 16162/2017 (III)

(FOR ADMISSION and I.R. and IA No.97984/2017-CONDONATION OF DELAY
IN FILING)

C.A. No. 11202/2017 (III)

(FOR ADMISSION and I.R. and IA No.80595/2017-CONDONATION OF DELAY
IN FILING)

SLP(C) No. 23116/2017 (XII)

(FOR CONDONATION OF DELAY IN FILING ON IA 78123/2017
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
78126/2017)

C.A. No. 15028/2017 (III)

(IA No.80251/2017-CONDONATION OF DELAY IN FILING)

C.A. No. 11117/2017 (III)
(FOR ADMISSION and I.R. and IA No.76294/2017-CONDONATION OF DELAY IN FILING)

C.A. No. 15033/2017 (III)
(IA No.87803/2017-CONDONATION OF DELAY IN FILING)

C.A. No. 11160/2017 (XIV)
(IA No.77184/2017-CONDONATION OF DELAY IN FILING and IA No.77185/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 23115/2017 (XII)
(IA No.76965/2017-CONDONATION OF DELAY IN FILING and IA No.76966/2017-EXEMPTION FROM FILING O.T.)

C.A. No. 15494/2017 (III)
(IA No.89679/2017-CONDONATION OF DELAY IN FILING and IA No.89680/2017-PERMISSION TO FILE LENGTHY LIST OF DATES)

C.A. No. 15497/2017 (III)
(IA No.90667/2017-CONDONATION OF DELAY IN FILING)

C.A. No. 17315/2017 (XIV)
(TO BE TAKEN UP ALONG WITH ITEM NO. 101 I.E. C.A. NO. 8900/2012 ETC.FOR ADMISSION and I.R. and IA No.101173/2017-CONDONATION OF DELAY IN FILING and IA No.101176/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.101174/2017-CONDONATION OF DELAY IN REFILEING)

Diary No(s). 26081/2017 (III)
(FOR ADMISSION and I.R. and IA No.92093/2017-CONDONATION OF DELAY IN FILING)

C.A. No. 17534/2017 (XIV)
(FOR ADMISSION and I.R. and IA No.105360/2017-CONDONATION OF DELAY IN FILING and IA No.105361/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 17317/2017 (XIV)
(TO BE TAKEN UP ALONG WITH ITEM NO. 101 I.E. C.A. NO. 8900/2012 IA No.98940/2017-CONDONATION OF DELAY IN FILING and IA No.98941/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 17318/2017 (XIV)
(TO BE TAKEN UP ALONG WITH ITEM NO. 101 I.E. C.A. NO. 8900/2012 ETC.)

C.A. No. 18272/2017 (XIV)
(IA No.107373/2017-CONDONATION OF DELAY IN FILING)

C.A. No. 19491/2017 (III)
(IA No.117513/2017-CONDONATION OF DELAY IN FILING)

C.A. No. 19535/2017 (XIV)
(FOR ADMISSION and I.R. and IA No.116993/2017-CONDONATION OF DELAY IN FILING and IA No.116994/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT TO BE TAKEN UP ALONGWITH ITEM NO.103 I.E.C.A.NO.8900/2012)

C.A. No. 19935/2017 (XIV)
(FOR ADMISSION and I.R. and IA No.123305/2017-CONDONATION OF DELAY IN FILING)

SLP(C) No. 32825/2017 (IX)
(FOR ADMISSION and I.R. and IA No.121432/2017-CONDONATION OF DELAY IN FILING)

WITH
Item No.102

Civil Appeal No.20850/2017

(FOR ADMISSION AND IR AND I ANO.42580/2017-C/DELAY IN FILING AND IA NO.42581/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT]

C.A. No. 20851/2017 (XIV)

(FOR CONDONATION OF DELAY IN FILING ON IA 47943/2017)

Date : 06-12-2017 These matters was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE R.K. AGRAWAL

HON'BLE MR. JUSTICE ABHAY MANOHAR SAPRE

Counsel for the parties:-

Mr. K. Radhakrishnan, Sr. Adv.
Mr. Sanjai Kumar Pathak, Adv.
Mr. Arijit Prasad, Adv.
Mr. Zoheb Hossain, Adv.
Mr. Tara Chandra Sharma, Adv.
Mr. Rupesh Kumar, Adv.
Mr. D.L. Chidananda, Adv.
Ms. Sadhna Sandhu, Adv.
Ms. Gargi Khanna, Adv.
Ms. Niranjana Singh, Adv.
Mrs. Anil Katiyar, AOR

Mr. Rakesh Dwivedi, Sr. Adv.
Mr. Kaushik Poddar, Adv.
Ms. Isha Singh, Adv.
Ms. Snehil Sonam, Adv.

Mr. S.K. Bagaria, Sr. Adv.
Mr. Preetesh Kapur, Adv.
Mr. Sanjay Kapur, AOR
Ms. Megha Karnwal, Adv.
Ms. Shubhra Kapur, Adv.

Mr. Percy Pardiwala, Sr. Adv.
Mr. I.P. Bansal, Adv.
Mr. Vivek Bansal, Adv.
Mr. Aneesh Mittal, AOR

Mr. Jehagir Mistry, Sr. Adv.
Mr. Siddarth Bhatnagar, Adv.
Mr. Debmalya Banerjee, Adv.
Mr. Kartik Bhatnagar, Adv.
Mr. Manish Sharma, Adv.
Mr. A.S. Aman, Adv.
M/S. Karanjawala & Co.

Mr. Praveen Swarup, AOR

Dr. Rakesh Gupta, Adv.

Ms. Monika Ghai, Adv.
Mrs. Shyamalima Borah, Adv.
Mr. Ambhoj Kumar Sinha, AOR

Mr. Salil Agarwal, Adv.
Mr. Bhargava V. Desai, AOR
Mr. Akshat Malpani, Adv.

Mr. Rameshwar Prasad Goyal, AOR

Mr. V. Ramasubramanian, AOR
Mr. A. Lakshminarayanan, Adv.

Mr. Sunny Choudhary, AOR
Dr. Shashwat Bajpai, Adv.
Mr. Sharad Agarwal, Adv.
Mr. Nipun Sharma, Adv.

Mr. S. Krishnan, Adv.
Mr. Bikash Chandra, Adv.
Mr. Inder Mohan Singh, Adv.
Mrs. Rani Chhabra, AOR

Mr. K. Gandhi, Adv.
Ms. Srishti Singh, Adv.
Mr. Rajeev, Adv.

Mr. Vijay Kumar, AOR

Mr. Farman Ali, Adv.
Mr. Ravi Prakash, Adv.
Mr. Raheel Kohli, Adv.
M/S. D.S.K. Legal

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

Mr. Ninad Laud, Adv
Mr. Karan Mathur, Adv.
Mr. Anjuman Tripathy, Adv.
Mr. Ivo D'Costa, Adv.
Mr. Jayant Mohan, AOR

Mr. S. Vasudevan, Adv.
Mr. Mahendra Singh, Adv.
Mr. Saurabh Sood, Adv.
Mr. Aditya Bhattacharya, Adv.
Mr. Victor Das, Adv.
Mr. Punit Dutt Tyagi, AOR

Mr. S. Vasudevan, Adv.

Mr. Dhruv Matta, Adv.
Ms. Nupur Maheshwari, Adv.
Mr. Aditya Bhattacharya, Adv.
Mr. Victor Das, Adv.
Mr. M.P. Devanath, Adv.

Ms. Kavita Jha, AOR
Mr. Vaibhav Kulkarni, Adv.

Mr. Praveen Swarup, AOR

Ms. Archana Pathak Dave, AOR
Ms. Ankita Chaudhary, Adv.

Ms. Srishti Singh, AOR

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

Heard learned counsel for the parties.
Orders reserved.

SLP(C) No. 8091/2016, C.A. No. 15956/2017, C.A. No. 6413/2016, C.A. No. 6416/2016, C.A. No. 6414/2016, C.A. No. 6418/2016, C.A. No. 6417/2016, C.A. No. 6419/2016, C.A. No. 5472/2016 (XIV) C.A. No. 6412/2016, C.A. No. 6408/2016, C.A. No. 6415/2016, C.A. No. 17533/2017, C.A. No. 652/2016, C.A. No. 5590/2017, SLP(C) No. 4069/2016, C.A. No. 14702/2015, C.A. No. 14250/2015, C.A. No. 14251/2015, C.A. No. 18501/2017, C.A. No. 18271/2017, SLP(C) Nos. 5254-5265/2016, C.A. No. 2994/2017, C.A. No. 2995/2017, SLP(C) No. 35085/2016, SLP(C) No. 22648/2017, C.A. No. 18011/2017 & C.A. No. 17986/2017

A list has been jointly submitted by learned counsel for the parties requesting to de-tag the above matters.

As prayed, these matters are de-tagged.
List these matters on 12.12.2017.

Civil Appeal No. 20850/2017 & C.A. No. 20851/2017

List these matters on 12.12.2017.

(ASHA SUNDRIYAL)
COURT MASTER

(CHANDER BALA)
COURT MASTER

ITEM NO.101+102

COURT NO.8

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

Item No.101

Civil Appeal No.8900/2012

COMMISSIONER OF INCOME TAX, DELHI-I

Appellant(s)

VERSUS

M/S. CONTAINER CORPORATION OF INDIA LTD.

Respondent(s)

WITH

C.A. No. 8901/2012 (XIV)

C.A. No. 4409/2014 (XIV)

C.A. No. 4983/2015 (XII)

C.A. No. 8546/2015 (III)

C.A. No. 66/2016 (XII)

C.A. No. 6407/2016 (XIV)

C.A. No. 6411/2016 (XIV)

C.A. No. 4090/2016 (III)

C.A. No. 8034/2016 (XIV)

C.A. No. 6982/2016 (XIV)

C.A. No. 6635/2016 (XIV)

C.A. No. 9651/2016 (XIV)

C.A. No. 7211/2016 (XIV)

C.A. No. 7210/2016 (XIV)

C.A. No. 7209/2016 (XIV)

C.A. No. 8033/2016 (XIV)

C.A. No. 8032/2016 (XIV)

C.A. No. 10336/2016 (XIV)

SLP(C) No. 24512/2016 (XIV)

C.A. No. 8755/2016 (XIV)

C.A. No. 9158/2016 (XIV)

C.A. No. 9157/2016 (XIV)

C.A. No. 8352/2016 (XIV)

C.A. No. 9159/2016 (XIV)

C.A. No. 10307/2016 (XIV)

C.A. No. 9744/2016 (XIV)

C.A. No. 9743/2016 (XIV)

C.A. No. 10308/2016 (XIV)

SLP(C) No. 30630/2016 (IX)

(FOR [I/A FOR AMENDMENT OF C/T] ON IA 43752/2017)

C.A. No. 10662/2016 (XIV)

(TO BE TAKEN UP ALONGWITH ITEM NO. 103 I.E. C.A.NO.8900/2012)

C.A. No. 11709/2016 (XII)

S.L.P. (C) ...CC No. 3354/2017 (III)

C.A. No. 1441/2017 (XIV)

C.A. No. 15617/2017 (XIV)

C.A. No. 10267/2017 (XIV)

(IA FOR CONDONATION OF DELAY IN REFILING ON IA 58058/2017)

FOR CONDONATION OF DELAY IN FILING/REFILING SLP ON IA 58058/2017
FOR CONDONATION OF DELAY IN RE-FILING APPEAL ON IA 58058/2017
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
58059/2017)

SLP(C) No. 20559/2017 (XIV)

(IA No.62022/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

C.A. No. 10266/2017 (XIV)

(FOR ADMISSION and I.R. and IA No.58470/2017-CONDONATION OF DELAY
IN REFILING)

C.A. No. 10268/2017 (XIV)

(FOR CONDONATION OF DELAY IN REFILING ON IA 61191/2017
FOR CONDONATION OF DELAY IN FILING/REFILING SLP ON IA 61191/2017
FOR CONDONATION OF DELAY IN RE-FILING APPEAL ON IA 61191/2017
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
61193/2017)

C.A. No. 4458/2017 (XIV)

SLP(C) No. 17056-17057/2017 (XIV)

C.A. No. 4459/2017 (XIV)

C.A. No. 5571/2017 (XII)

C.A. No. 5573/2017 (XII)

C.A. No. 6800/2017 (XII)

C.A. No. 11075/2017 (XIV)

(IA No.74644/2017-CONDONATION OF DELAY IN FILING and IA
No.74649/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
and IA No.74648/2017-CONDONATION OF DELAY IN REFILING)

SLP(C) No. 18849/2017 (XIV)

(FOR ADMISSION and I.R. and IA No.49141/2017-CONDONATION OF DELAY
IN FILING and IA No.49144/2017-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

C.A. No. 9364/2017 (XIV)

(FOR ADMISSION and I.R. and IA No.53626/2017-EXEMPTION FROM FILING
C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 9487/2017 (XIV)

(FOR ADMISSION and I.R. and IA No.52950/2017-CONDONATION OF DELAY
IN FILING)

C.A. No. 9277/2017 (XIV)

C.A. No. 10236/2017 (XV)

(IA No.63355/2017-CONDONATION OF DELAY IN FILING)

SLP(C) No. 22648/2017 (IX)

(FOR ADMISSION and I.R. and IA No.75364/2017-CONDONATION OF DELAY
IN FILING)

C.A. No. 14900/2017 (III)

(IA No.85599/2017-CONDONATION OF DELAY IN FILING)

C.A. No. 16162/2017 (III)

(FOR ADMISSION and I.R. and IA No.97984/2017-CONDONATION OF DELAY
IN FILING)

C.A. No. 11202/2017 (III)

(FOR ADMISSION and I.R. and IA No.80595/2017-CONDONATION OF DELAY
IN FILING)

SLP(C) No. 23116/2017 (XII)

(FOR CONDONATION OF DELAY IN FILING ON IA 78123/2017
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA

78126/2017)
C.A. No. 15028/2017 (III)
(IA No.80251/2017-CONDONATION OF DELAY IN FILING)
C.A. No. 11117/2017 (III)
(FOR ADMISSION and I.R. and IA No.76294/2017-CONDONATION OF DELAY
IN FILING)
C.A. No. 15033/2017 (III)
(IA No.87803/2017-CONDONATION OF DELAY IN FILING)
C.A. No. 11160/2017 (XIV)
(IA No.77184/2017-CONDONATION OF DELAY IN FILING and IA
No.77185/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 23115/2017 (XII)
(IA No.76965/2017-CONDONATION OF DELAY IN FILING and IA
No.76966/2017-EXEMPTION FROM FILING O.T.)
C.A. No. 15494/2017 (III)
(IA No.89679/2017-CONDONATION OF DELAY IN FILING and IA
No.89680/2017-PERMISSION TO FILE LENGTHY LIST OF DATES)
C.A. No. 15497/2017 (III)
(IA No.90667/2017-CONDONATION OF DELAY IN FILING)
C.A. No. 17315/2017 (XIV)
(TO BE TAKEN UP ALONG WITH ITEM NO. 101 I.E. C.A. NO. 8900/2012
ETC.FOR ADMISSION and I.R. and IA No.101173/2017-CONDONATION OF
DELAY IN FILING and IA No.101176/2017-EXEMPTION FROM FILING C/C OF
THE IMPUGNED JUDGMENT and IA No.101174/2017-CONDONATION OF DELAY IN
REFILING)
Diary No(s). 26081/2017 (III)
(FOR ADMISSION and I.R. and IA No.92093/2017-CONDONATION OF DELAY
IN FILING)
C.A. No. 17534/2017 (XIV)
(FOR ADMISSION and I.R. and IA No.105360/2017-CONDONATION OF DELAY
IN FILING and IA No.105361/2017-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)
C.A. No. 17317/2017 (XIV)
(TO BE TAKEN UP ALONG WITH ITEM NO. 101 I.E. C.A. NO. 8900/2012 IA
No.98940/2017-CONDONATION OF DELAY IN FILING and IA
No.98941/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
C.A. No. 17318/2017 (XIV)
(TO BE TAKEN UP ALONG WITH ITEM NO. 101 I.E. C.A. NO. 8900/2012
ETC.)
C.A. No. 18272/2017 (XIV)
(IA No.107373/2017-CONDONATION OF DELAY IN FILING)
C.A. No. 17986/2017 (III)
([TO BE TAKEN UP ALONGWITH ITEM NO. 14 I.E. D.NO.30990/2017])
C.A. No. 18011/2017 (III)
(IA No.101373/2017-CONDONATION OF DELAY IN FILING)
C.A. No. 19491/2017 (III)
(IA No.117513/2017-CONDONATION OF DELAY IN FILING)
C.A. No. 19535/2017 (XIV)
(FOR ADMISSION and I.R. and IA No.116993/2017-CONDONATION OF DELAY
IN FILING and IA No.116994/2017-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENTTO BE TAKEN UP ALONGWITH ITEM NO.103
I.E.C.A.NO.8900/2012)
C.A. No. 19935/2017 (XIV)

(FOR ADMISSION and I.R. and IA No.123305/2017-CONDONATION OF DELAY IN FILING)

SLP(C) No. 32825/2017 (IX)

(FOR ADMISSION and I.R. and IA No.121432/2017-CONDONATION OF DELAY IN FILING)

WITH

Item No.102

Civil Appeal No.20850/2017

(FOR ADMISSION AND IR AND I ANO.42580/2017-C/DELAY IN FILING AND IA NO.42581/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT]

C.A. No. 20851/2017 (XIV)

(FOR CONDONATION OF DELAY IN FILING ON IA 47943/2017)

Date : 06-12-2017 These matters was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE R.K. AGRAWAL

HON'BLE MR. JUSTICE ABHAY MANOHAR SAPRE

Counsel for the parties:-

Mr. K. Radhakrishnan, Sr. Adv.
Mr. Sanjai Kumar Pathak, Adv.
Mr. Arijit Prasad, Adv.
Mr. Zoheb Hossain, Adv.
Mr. Tara Chandra Sharma, Adv.
Mr. Rupesh Kumar, Adv.
Mr. D.L. Chidananda, Adv.
Ms. Sadhna Sandhu, Adv.
Ms. Gargi Khanna, Adv.
Ms. Niranjana Singh, Adv.
Mrs. Anil Katiyar, AOR

Mr. Rakesh Dwivedi, Sr. Adv.
Mr. Kaushik Poddar, Adv.
Ms. Isha Singh, Adv.
Ms. Snehil Sonam, Adv.

Mr. S.K. Bagaria, Sr. Adv.
Mr. Preetesh Kapur, Adv.
Mr. Sanjay Kapur, AOR
Ms. Megha Karnwal, Adv.
Ms. Shubhra Kapur, Adv.

Mr. Percy Pardiwala, Sr. Adv.
Mr. I.P. Bansal, Adv.
Mr. Vivek Bansal, Adv.
Mr. Aneesh Mittal, AOR

Mr. Jehagir Mistry, Sr. Adv.
Mr. Siddarth Bhatnagar, Adv.
Mr. Debmalya Banerjee, Adv.
Mr. Kartik Bhatnagar, Adv.

Mr. Manish Sharma, Adv.
Mr. A.S. Aman, Adv.
M/S. Karanjawala & Co.

Mr. Praveen Swarup, AOR

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

Mr. Salil Agarwal, Adv.
Mr. Bhargava V. Desai, AOR
Mr. Akshat Malpani, Adv.

Mr. Rameshwar Prasad Goyal, AOR

Mr. V. Ramasubramanian, AOR
Mr. A. Lakshminarayanan, Adv.

Mr. Sunny Choudhary, AOR
Dr. Shashwat Bajpai, Adv.
Mr. Sharad Agarwal, Adv.
Mr. Nipun Sharma, Adv.

Mr. S. Krishnan, Adv.
Mr. Bikash Chandra, Adv.
Mr. Inder Mohan Singh, Adv.
Mrs. Rani Chhabra, AOR

Mr. K. Gandhi, Adv.
Ms. Srishti Singh, Adv.
Mr. Rajeev, Adv.

Mr. Vijay Kumar, AOR

Mr. Farman Ali, Adv.
Mr. Ravi Prakash, Adv.
Mr. Raheel Kohli, Adv.
M/S. D.S.K. Legal

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

Mr. Ninad Laud, Adv
Mr. Karan Mathur, Adv.
Mr. Anjuman Tripathy, Adv.
Mr. Ivo D'Costa, Adv.
Mr. Jayant Mohan, AOR

Mr. S. Vasudevan, Adv.

Mr. Mahendra Singh, Adv.
 Mr. Saurabh Sood, Adv.
 Mr. Aditya Bhattacharya, Adv.
 Mr. Victor Das, Adv.
 Mr. Punit Dutt Tyagi, AOR

Mr. S. Vasudevan, Adv.
 Mr. Dhruv Matta, Adv.
 Ms. Nupur Maheshwari, Adv.
 Mr. Aditya Bhattacharya, Adv.
 Mr. Victor Das, Adv.
 Mr. M.P. Devanath, Adv.

Ms. Kavita Jha, AOR
 Mr. Vaibhav Kulkarni, Adv.

Mr. Praveen Swarup, AOR

Ms. Archana Pathak Dave, AOR
 Ms. Ankita Chaudhary, Adv.

Ms. Srishti Singh, AOR

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

Heard learned counsel for the parties.
 Orders reserved.

SLP(C) No. 8091/2016, C.A. No. 15956/2017, C.A. No. 6413/2016, C.A. No. 6416/2016, C.A. No. 6414/2016, C.A. No. 6418/2016, C.A. No. 6417/2016, C.A. No. 6419/2016, C.A. No. 5472/2016 (XIV) C.A. No. 6412/2016, C.A. No. 6408/2016, C.A. No. 6415/2016, C.A. No. 17533/2017, C.A. No. 652/2016, C.A. No. 5590/2017, SLP(C) No. 4069/2016, C.A. No. 14702/2015, C.A. No. 14250/2015, C.A. No. 14251/2015, C.A. No. 18501/2017, C.A. No. 18271/2017, SLP(C) Nos. 5254-5265/2016, C.A. No. 2994/2017, C.A. No. 2995/2017, SLP(C) No. 35085/2016

A list has been jointly submitted by learned counsel for the parties requesting to de-tag the above matters.

As prayed, these matters are de-tagged.
 List these matters on 12.12.2017.

Civil Appeal No. 20850/2017 & C.A. No. 20851/2017

List these matters on 12.12.2017.

(ASHA SUNDRIYAL)
 COURT MASTER

(CHANDER BALA)
 COURT MASTER