

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

Petition(s) for Special Leave to Appeal (C) No(s). 4575/2020

[Arising out of impugned final judgment and order dated 09-07-2019  
in WP No. 192/2016 passed by the High Court of Judicature at Bombay  
at Goa]

ASST. COMMISSIONER OF INCOME TAX &amp; ANR.

Petitioner(s)

VERSUS

M/S VENTURE REAL ESTATE &amp; ANR.

Respondent(s)

IA No. 109090/2020 - EARLY HEARING APPLICATION

WITH

SLP(C) No. 7112/2020 (IX)IA No. 30685/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENTSLP(C) No. 7900/2020 (IX)

IA No. 48712/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED

SLP(C) No. 7119/2020 (IX)SLP(C) No. 7165/2020 (IX)SLP(C) No. 6552/2020 (IX)SLP(C) No. 7120/2020 (IX)IA No. 47902/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENTSLP(C) No. 7756/2020 (IX)SLP(C) No. 7758/2020 (IX)SLP(C) No. 9772/2020 (IX)SLP(C) No. 12328/2020 (IX)SLP(C) No. 12329/2020 (IX)SLP(C) No. 12330/2020 (IX)SLP(C) No. 9771/2020 (IX)IA No. 68355/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENTSLP(C) No. 12331/2020 (IX)SLP(C) No. 12333/2020 (IX)IA No. 71143/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENTSLP(C) No. 12335/2020 (IX)SLP(C) No. 12365/2020 (IX)SLP(C) No. 12366/2020 (IX)IA No. 79494/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENTSLP(C) No. 12368/2020 (IX)SLP(C) No. 12370/2020 (IX)IA No. 83075/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENTSLP(C) No. 12371/2020 (IX)

IA No. 87391/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No. 20045/2019 (XIV)

SLP(C) No. 20535/2019 (XIV)

SLP(C) No. 21295/2019 (XIV)

SLP(C) No. 21242/2019 (XIV)

SLP(C) No. 4571/2020 (IX)

IA No. 13235/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No. 4717/2020 (IX)

SLP(C) No. 7113/2020 (IX)

IA No. 32435/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No. 5486/2020 (IX)

IA No. 29044/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No. 5482/2020 (IX)

IA No. 24725/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No. 4567/2020 (IX)

SLP(C) No. 3884/2021 (IX)

IA No. 33415/2020 - PERMISSION TO FILE LENGTHY LIST OF DATES

SLP(C) No. 5490/2020 (IX)

IA No. 29968/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No. 4559/2020 (IX)

SLP(C) No. 4566/2020 (IX)

SLP(C) No. 5480/2020 (IX)

SLP(C) No. 5483/2020 (IX)

SLP(C) No. 5485/2020 (IX)

SLP(C) No. 5481/2020 (IX)

SLP(C) No. 7116/2020 (IX)

SLP(C) No. 8637/2020 (IX)

IA No. 38799/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No. 5489/2020 (IX)

SLP(C) No. 5375/2020 (IX)

SLP(C) No. 5475/2020 (IX)

IA No. 30566/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No. 5484/2020 (IX)

SLP(C) No. 7164/2020 (IX)

IA No. 35409/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No. 4564/2020 (IX)

SLP(C) No. 4805/2020 (IX)

SLP(C) No. 4802/2020 (IX)

SLP(C) No. 5488/2020 (IX)

SLP(C) No. 6193/2020 (IX)

SLP(C) No. 6553/2020 (IX)

IA No. 35140/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No. 5477/2020 (IX)

SLP(C) No. 7163/2020 (IX)

SLP(C) No. 3960/2021 (IX)

SLP(C) No. 7757/2020 (IX)

SLP(C) No. 7166/2020 (IX)

SLP(C) No. 7111/2020 (IX)

IA No. 35257/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No. 5479/2020 (IX)

SLP(C) No. 5478/2020 (IX)

SLP(C) No. 21655/2022 (IX)

SLP(C) No. 23551/2022 (IX)

SLP(C) No. 14503/2022 (IX)

SLP(C) No. 13976/2020 (IX)

SLP(C) No. 7161/2020 (IX)

SLP(C) No. 7160/2020 (IX)

SLP(C) No. 6110/2021 (IX)

SLP(C) No. 7162/2020 (IX)

IA No. 43018/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No. 12966/2021 (IX)

IA No. 82821/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No. 6140/2021 (IX)

SLP(C) No. 11197/2021 (IX)

SLP(C) No. 12625/2021 (IX)

SLP(C) No. 17091/2021 (IX)

IA No. 83022/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No. 12598/2021 (IX)

SLP(C) No. 12327/2020 (IX)

SLP(C) No. 12332/2020 (IX)

Diary No(s). 13192/2020 (IX)

IA No. 81909/2020 - CONDONATION OF DELAY IN FILING

IA No. 81910/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No. 13744/2021 (IX)

SLP(C) No. 9426/2020 (IX)

SLP(C) No. 12334/2020 (IX)

IA No. 77576/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No. 17090/2021 (IX)

SLP(C) No. 12367/2020 (IX)

IA No. 84631/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No. 12369/2020 (IX)

IA No. 85205/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No. 15978/2020 (IX)

IA No. 127921/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Diary No(s). 32057/2023 (IX)

IA No. 179764/2023 - CONDONATION OF DELAY IN FILING

Date : 05-03-2025 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) Mr. Mukul Rahtagi, Sr. Adv.  
Mr. Mukul Rohtagi, Sr. Adv.  
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Mr. Aniket Deepak Agrawal, AOR  
Mr. Abhisek Singhavi, Adv.

Mr. K M Natraj, A.S.G.  
Mrs. Nisha Bagchi, Sr. Adv.  
Mr. Raj Bahadur Yadav, AOR  
Ms. Indira Bhakar, Adv.  
Mr. Mohd Akhil, Adv.  
Mrs. Gargi Khanna, Adv.  
Mr. Sughosh Subramaniam, Adv.  
Mr. Nikhil Majitha, Adv.  
Mr. B K Satija, Adv.

For Respondent(s) : Mr. Raj Bahadur Yadav, AOR

Mr. Kavin Gulati, Sr. Adv.  
Mr. Mahesh Agarwal, Adv.  
Mr. Rishi Agrawala,, Adv.  
Mr. Rishi Agrawala, Adv.  
Mr. Ankur Saigal, Adv.  
Mr. Alok Yadav, Adv.  
Ms. Sayree Basu Mallik, Adv.  
Mr. Abhinabh Garg, Adv.  
Ms. Manavi Agarwal, Adv.  
Mrs. Kamakshi Sehgal, Adv.  
Ms. Kamakshi Sehgal, Adv.  
Mr. Yash Jain, Adv.  
Mr. E. C. Agrawala, AOR

Mr. Mihir Naniwadekar, Adv.  
Mr. Devendra Jain, Adv.  
Mr. Prateek K Chadha, AOR  
Mr. Sreekar Aechuri, Adv.  
Ms. Surbhi Soni, Adv.  
Mr. Aniket Chauhaan, Adv.

Mr. Percy J Pardiwalla, Sr. Adv.  
Mr. Sukhsagar Syal, Adv.  
Mr. Rustom B. Hathikhanawala, AOR

Mr. Mihir Naniwadekar, Adv.  
Ms. Pritha Srikumar Iyer, AOR

M/S. Mukesh Kumar Singh And Co., AOR  
Mr. Sanjay R Hedge, Sr. Adv.  
Ms. Trivveni S Poteker, Adv.  
Mr. Mukesh Kumar Singh, Adv.  
Mr. Tanay Hegde, Adv.  
Mr. Ikshit Singhal, Adv.

Ms. Kajal Rani, Adv.

Mr. Parag S. Rao, Adv.  
Ms. Madhusmita Bora, AOR  
Mr. Pawan Kishore Singh, Adv.  
Mr. Dipankar Singh, Adv.  
Ms. Pavithra V., Adv.

Mr. Ninad Laud, Adv.  
Mr. Ivo Ms Dcosta, Adv.  
Mr. Zubin Dash, Adv.  
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Mr. Percy Pardiwalla, Sr. Adv.  
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Mr. Nishant Thakkar, Adv.  
Ms. Jasmin Amalsadvala, Adv.  
Mr. Ranjan Nikhil Dharnidhar, AOR

Mr. Arvind Gupta, AOR  
Mr. Anil Kumar Sahu, Adv.  
Mr. Kanav Bhardwaj, Adv.

Mr. Shivan Desai, Adv.  
Mr. Vibhuti Sushant Gupta, Adv.  
Ms. Tahira Menezes, Adv.  
Mr. Narender Kumar Verma, AOR  
Ms. Nathan Vas, Adv.  
Ms. Riya, Adv.

M/S. Mitter & Mitter Co., AOR

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Ms. Anuradha Dutt, Adv.  
Ms. Rashi Khanna, Adv.  
Ms. Soumya Singh, Adv.  
Ms. Disha Jham, Adv.  
Mr. Devansh Jain, Adv.  
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Ms. Raghav Dutt, Adv.  
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Ms. Surekha Raman, Adv.  
Mr. Amarjit Singh Bedi, Adv.  
Mr. Shreyash Kumar, Adv.  
Mr. Yashwant Sanjenbam, Adv.  
Mr. Imilikaba Jamir, Adv.  
Mr. Harshit Singh, Adv.  
Mr. Imlikaba Jamir, Adv.

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

SLP(C) Nos. 7112/2020, 7900/2020, 7119/2020, 7165/2020, 6552/2020  
7120/2020 7756/2020 7758/2020 9772/2020 12328/2020 12329/2020,  
12330/2020 9771/2020 12331/2020, 12333/2020 71143/2020 12335/2020  
12365/2020, 12366/2020 12368/2020, 12370/2020, 12371/2020,  
20045/2019, 20535/2019, 21295/2019, 21242/2019, 4571/2020,  
4717/2020, 7113/2020, 5486/2020, 5482/2020, 4567/2020 ,3884/2021,  
5490/2020, 4559/2020,4566/2020, 5480/2020, 5483/2020,  
5485/2020 ,5481/2020,7116/2020, 8637/2020, 5489/2020, 5375/2020,  
5475/2020, 5484/2020, 7164/2020, 4564/2020, 4805/2020, 4802/2020,  
5488/2020, 6193/2020, 6553/2020, 5477/2020, 7163/2020, 3960/2021,  
7757/2020, 7166/2020, 7111/2020, 5479/2020, 5478/2020, 21655/2022,  
23551/2022, 14503/2022, 13976/2020, 7161/2020, 7160/2020,  
6110/2021, 7162/2020, 12966/2021, 6140/2021,  
11197/2021,12625/2021,17091/2021,12598/2021,  
12327/2020,12332/2020,13744/2021,9426/2020,12334/2020, 17090/2021,  
12367/2020, 12369/2020, 15978/2020 and Diary Nos. 13192/2020,  
32057/2023

Delay condoned.

2. Having heard the learned counsel appearing for the parties and having gone through the materials on record, we are of the view that we should not interfere with the impugned judgment passed by the High Court. The petitions fail and hereby dismissed.

SLP(C) Nos. 20045/2019, 20535/2019, 21295/2019 and 21242/2019

Detag the matters from SLP (C) No. 4575/2020.

2. List the matters after four weeks.

(KANCHAN CHOUHAN)  
SENIOR PERSONAL ASSISTANT

(POOJA SHARMA)  
COURT MASTER (NSH)