

ITEM NO.14

COURT NO.14

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

Petition for Special Leave to Appeal (C) No.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

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

(FOR ADMISSION and I.R. and IA No.179764/2023-CONDONATION OF DELAY IN FILING)

SLP(C) No. 7112/2020 (IX)

(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 30685/2020)

SLP(C) No. 7900/2020 (IX)

(FOR

FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 48712/2020

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

SLP(C) No. 7165/2020 (IX)

(FOR ADMISSION and I.R. and IA No.46199/2020-CONDONATION OF DELAY IN FILING)

SLP(C) No. 6552/2020 (IX)

(FOR ADMISSION and I.R.)

SLP(C) No. 7120/2020 (IX)

(FOR

FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 47902/2020

IA No. 47902/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 7756/2020 (IX)

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SLP(C) No. 7758/2020 (IX)

(FOR ADMISSION and I.R.)

SLP(C) No. 12328/2020 (IX)

(FOR ADMISSION and I.R. and IA No.79780/2020-CONDONATION OF DELAY IN FILING)

SLP(C) No. 12330/2020 (IX)

( IA No.69634/2020-CONDONATION OF DELAY IN FILING)

SLP(C) No. 9771/2020 (IX)  
(FOR  
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
68355/2020  
IA No. 68355/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

SLP(C) No. 12331/2020 (IX)  
(FOR ADMISSION and I.R. and IA No.79796/2020-CONDONATION OF DELAY  
IN FILING)

SLP(C) No. 12333/2020 (IX)  
(FOR  
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
71143/2020  
IA No. 71143/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

SLP(C) No. 12335/2020 (IX)  
(FOR ADMISSION and I.R. and IA No.77613/2020-CONDONATION OF DELAY  
IN FILING)

SLP(C) No. 12365/2020 (IX)  
( IA No.79748/2020-CONDONATION OF DELAY IN FILING)

SLP(C) No. 12366/2020 (IX)  
(FOR  
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
79494/2020  
IA No. 79494/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

SLP(C) No. 12368/2020 (IX)  
(FOR ADMISSION and I.R. and IA No.82702/2020-CONDONATION OF DELAY  
IN FILING)

SLP(C) No. 12370/2020 (IX)  
(FOR  
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
83075/2020  
IA No. 83075/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

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

SLP(C) No. 3884/2021 (IX)  
(FOR  
FOR PERMISSION TO FILE LENGTHY LIST OF DATES ON IA 33415/2020  
IA No. 33415/2020 - PERMISSION TO FILE LENGTHY LIST OF DATES)

SLP(C) No. 3960/2021 (IX)  
(IA No.95945/2020-CONDONATION OF DELAY IN FILING)

SLP(C) No. 7119/2020 (IX)  
(FOR ADMISSION and I.R.)

SLP(C) No. 21655/2022 (IX)  
(FOR ADMISSION and I.R. and IA No.98695/2020-CONDONATION OF DELAY  
IN FILING)

SLP(C) No. 14503/2022 (IX)  
(FOR ADMISSION and I.R. and IA No.42799/2020-CONDONATION OF DELAY  
IN FILING)

SLP(C) No. 13976/2020 (IX)  
(FOR ADMISSION and I.R. and IA No.45845/2020-CONDONATION OF DELAY

IN FILING)

SLP(C) No. 7160/2020 (IX)  
(FOR ADMISSION and I.R.)

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

FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
82821/2020

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

SLP(C) No. 9772/2020 (IX)

(FOR ADMISSION and I.R. and IA No.67077/2020-CONDONATION OF DELAY  
IN FILING)

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

)

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

( IA No.70265/2020-CONDONATION OF DELAY IN FILING)

SLP(C) No. 12329/2020 (IX)

(FOR ADMISSION and I.R. and IA No.90760/2020-CONDONATION OF DELAY  
IN FILING)

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

(FOR ADMISSION and I.R. and IA No.81361/2020-CONDONATION OF DELAY  
IN FILING)

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

(IA

FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
83022/2020

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

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

( IA No.80886/2020-CONDONATION OF DELAY IN FILING)

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

(FOR ADMISSION and I.R. and IA No.81909/2020-CONDONATION OF DELAY  
IN FILING and IA No.81910/2020-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT

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)

(FOR ADMISSION and I.R. and IA No.74164/2020-CONDONATION OF DELAY  
IN FILING)

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

(IA

FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
77576/2020

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

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

(FOR

FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
84631/2020

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

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

(FOR  
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
85205/2020

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

SLP(C) No. 12371/2020 (IX)

(FOR  
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
87391/2020

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

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

(FOR  
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
127921/2020

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

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

(FOR  
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
13235/2020

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

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

(IA No.24062/2020-CONDONATION OF DELAY IN FILING)

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

(FOR  
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
32435/2020

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

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

(FOR  
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
29044/2020

IA No. 29044/2020 - 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)

(FOR ADMISSION and I.R. and IA No.26832/2020-CONDONATION OF DELAY  
IN FILING)

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

(FOR ADMISSION and I.R.)

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

(FOR ADMISSION and I.R.)

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

(FOR  
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
38799/2020

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

## JUDGMENT)

SLP(C) No. 5489/2020 (IX)  
 (FOR ADMISSION and I.R. and IA No.27855/2020-CONDONATION OF DELAY  
 IN FILING)

SLP(C) No. 5484/2020 (IX)  
 (FOR ADMISSION and I.R. and IA No.27363/2020-CONDONATION OF DELAY  
 IN FILING)

SLP(C) No. 4564/2020 (IX)  
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SLP(C) No. 4805/2020 (IX)  
 (FOR ADMISSION and I.R.)

SLP(C) No. 4802/2020 (IX)  
 (FOR ADMISSION and I.R.)

SLP(C) No. 5479/2020 (IX)  
 (FOR ADMISSION and I.R. and IA No.28413/2020-CONDONATION OF DELAY  
 IN FILING)

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

IA No. 79891/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
 JUDGMENT)

SLP(C) No. 12598/2021 (IX)  
 (FOR ADMISSION and I.R. and IA No.87209/2020-CONDONATION OF DELAY  
 IN FILING)

SLP(C) No. 12327/2020 (IX)  
 (FOR ADMISSION and I.R. and IA No.78309/2020-CONDONATION OF DELAY  
 IN FILING)

SLP(C) No. 9426/2020 (IX)  
 ( IA No.66363/2020-CONDONATION OF DELAY IN FILING)

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

FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
 24725/2020

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

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

FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
 29968/2020

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

SLP(C) No. 5481/2020 (IX)  
 (FOR ADMISSION and I.R. and IA No.29260/2020-CONDONATION OF DELAY  
 IN FILING)

SLP(C) No. 7116/2020 (IX)  
 (FOR ADMISSION and I.R.)

SLP(C) No. 5375/2020 (IX)  
 (FOR ADMISSION and I.R.)

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

FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
 30566/2020

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

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

(FOR

FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
35409/2020

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

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

(FOR ADMISSION and I.R.)

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

(FOR ADMISSION and I.R. and IA No.31611/2020-CONDONATION OF DELAY  
IN FILING)

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

(FOR

FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
35140/2020

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

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

(FOR ADMISSION and I.R. and IA No.29928/2020-CONDONATION OF DELAY  
IN FILING)

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

(FOR ADMISSION and I.R.)

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

(FOR ADMISSION and I.R.)

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

(FOR ADMISSION and I.R. and IA No.37018/2020-CONDONATION OF DELAY  
IN FILING)

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

(FOR

FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
35257/2020

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

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

(IA No.29957/2020-CONDONATION OF DELAY IN FILING)

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

(FOR ADMISSION and I.R.)

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

(IA

FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
43018/2020

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

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

(FOR ADMISSION and I.R. and IA No.75477/2020-CONDONATION OF DELAY  
IN FILING)

Date : 18-12-2024 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. 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 Subramanium, Adv.  
 Mr. Nikhil Majitha, Adv.  
 Mr. B K Satija, Adv.

## For Respondent(s)

Mr. Pratp Venugopal, Sr. Adv.  
 Mr. Pratap Venugopal, Sr. Adv.  
 Ms. Surekha Raman, Adv.  
 Mr. Amarjit Singh Bedi, Adv.  
 Mr. Shreyash Kumar, Adv.  
 Mr. Yashwant Sanjenbam, Adv.  
 Mr. Imilikaba Jamir, Adv.  
 For M/s. K J John And Co, 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.  
 Mr. Arjun Nayyar, 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  
 Ms. Saumya Sinha, Adv.

Ms. Triveni S Potekar, Adv.  
 Mr. Vikas, Adv.

Mr. Hardik Maurya, Adv.  
Mr. Savyasachi Dubey, Adv.  
Mr. C M Dwivedi, Adv.  
Mr. Divyanshu Sarswat, Adv.  
Mr. Rahul Saini, Adv.  
For M/s. Mukesh Kumar Singh And Co., AOR

Mr. Ninad Laud, Adv.  
Mr. Ivo Ms Dcosta, Adv.  
Mr. Zubin Dash, Adv.  
Mr. Sahil Tagotra, AOR

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

Mr. Percy Pardiwala, Sr. Adv.  
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.  
Ms. Mansi Sharma, Adv.

Mr. Shivan Desai, Adv.  
Mr. Vibhuti Sushant Gupta, Adv.  
Ms. Maria Viegas, Adv.  
Ms. Tahira Manezes, Adv.  
Ms. Riya Amonkar, Adv.  
Mr. Narender Kumar Verma, AOR

Mr. Percy Pardiwalla, Sr. Adv.  
Ms. Anupama Dhurve, Adv.  
For M/s. Mitter & Mitter Co., AOR

Mr. Sachit Jolly, Sr. Adv.  
Ms. Anuradha Dutt, Adv.  
Ms. Soumya Singh, Adv.  
Ms. Disha Jham, Adv.  
Mr. Devansh Jain, Adv.  
Ms. Raghav Dutt, Adv.  
Mr. Raghav Dutt, Adv.  
Ms. B. Vijayalakshmi Menon, AOR

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

1. In this batch of petitions, in some of the matters, service is yet to be completed.
2. In view of the above, the learned counsel appearing for the petitioners is directed to take appropriate steps to complete the service on the unserved respondents before the next date of hearing.
3. Besides the merits of the matters, it appears that there is a gross delay in some of the petitions.
4. Post all these matters on 12-2-2025 to be heard on both counts, i.e., delay as well as merits.
5. Mr. Ninad Laud, the learned counsel submitted that he has filed SLP (C) No.23551 of 2022, arising out of the same impugned judgment of the High Court, but the said matter has not been listed today. He requests that the said SLP may also be listed along with the batch of petitions on the next date of hearing.
6. In view of the above, the Registry is directed to list the said matter along with batch of petitions on the said date.

(VISHAL ANAND)  
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)  
COURT MASTER (NSH)