

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 & ANR.

Petitioner(s)

VERSUS

M/S VENTURE REAL ESTATE & ANR.

Respondent(s)

([FOR DIRECTIONS])

(IA No. 109090/2020 - EARLY HEARING APPLICATION)

WITH

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

(FOR ADMISSION and I.R. and IA No.42799/2020-CONDONATION OF DELAY
IN FILING)

SLP(C) No. 12370/2020 (IX)

(WITH IA No. 83075/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

SLP(C) No. 12366/2020 (IX)

(WITH IA No. 79494/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

SLP(C) No. 12365/2020 (IX)

(WITH IA No.79748/2020-CONDONATION OF DELAY IN FILING)

SLP(C) No. 12331/2020 (IX)

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

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

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

SLP(C) No. 12333/2020 (IX)

(WITH IA No. 71143/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

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

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

SLP(C) No. 9771/2020 (IX)

(WITH IA No. 68355/2020 - 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. 7900/2020 (IX)
(WITH IA No. 48712/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**SLP(C) No. 7112/2020 (IX)
(WITH IA No. 30685/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**SLP(C) No. 7758/2020 (IX)
(FOR ADMISSION and I.R.)**

**SLP(C) No. 7120/2020 (IX)
(WITH IA No. 47902/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

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

**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. 7119/2020 (IX)
(FOR ADMISSION and I.R.)**

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

**SLP(C) No. 12335/2020 (IX)
(FOR ADMISSION and I.R. and IA No.77613/2020-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. 17091/2021 (IX)
(WITH IA No. 83022/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**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. 12966/2021 (IX)
(WITH IA No. 82821/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**SLP(C) No. 12625/2021 (IX)
(FOR ADMISSION and I.R. and IA No.81361/2020-CONDONATION OF DELAY IN FILING)**

**SLP(C) No. 13744/2021 (IX)
(FOR ADMISSION and I.R. and IA No.74164/2020-CONDONATION OF DELAY IN FILING)**

**SLP(C) No. 11197/2021 (IX)
(WITH IA No.70265/2020-CONDONATION OF DELAY IN FILING)**

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

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

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

**SLP(C) No. 15978/2020 (IX)
(WITH IA No. 127921/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

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

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

**SLP(C) No. 12334/2020 (IX)
(WITH IA No. 77576/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**SLP(C) No. 12367/2020 (IX)
(WITH IA No. 84631/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**SLP(C) No. 12332/2020 (IX)
(WITH IA No.80886/2020-CONDONATION OF DELAY IN FILING)**

**SLP(C) No. 12369/2020 (IX)
(WITH IA No. 85205/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**SLP(C) No. 12371/2020 (IX)
(WITH IA No. 87391/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED**

JUDGMENT)

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

**SLP(C) No. 7757/2020 (IX)
(FOR ADMISSION and I.R.)**

**SLP(C) No. 4717/2020 (IX)
(WITH IA No.24062/2020-CONDONATION OF DELAY IN FILING)**

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

**SLP(C) No. 5483/2020 (IX)
(FOR ADMISSION and I.R.)**

**SLP(C) No. 4571/2020 (IX)
(WITH IA No. 13235/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**SLP(C) No. 7113/2020 (IX)
(WITH IA No. 32435/2020 - 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. 5485/2020 (IX)
(FOR ADMISSION and I.R.)**

**SLP(C) No. 8637/2020 (IX)
(WITH IA No. 38799/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**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)

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

**SLP(C) No. 6110/2021 (IX)
(WITH 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)
(WITH IA No.66363/2020-CONDONATION OF DELAY IN FILING)

SLP(C) No. 5486/2020 (IX)
(WITH IA No. 29044/2020 - 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. 5479/2020 (IX)
(FOR ADMISSION and I.R. and IA No.28413/2020-CONDONATION OF DELAY
IN FILING)

SLP(C) No. 5482/2020 (IX)
(WITH IA No. 24725/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

SLP(C) No. 5490/2020 (IX)
(WITH 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)
(WITH IA No. 30566/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

SLP(C) No. 7164/2020 (IX)
(WITH 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)
(WITH 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. 7166/2020 (IX)
(FOR ADMISSION and I.R. and IA No.37018/2020-CONDONATION OF DELAY IN FILING)**

**SLP(C) No. 7111/2020 (IX)
(WITH IA No. 35257/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

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

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

**Diary No(s). 32057/2023 (IX)
(FOR ADMISSION and I.R. and IA No.179764/2023-CONDONATION OF DELAY IN FILING)**

Date : 24-07-2024 These matters were called on for hearing today.

CORAM :

**HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE MANOJ MISRA**

For Petitioner(s) Mr. K M Natraj, A.S.G.
Mr. Raj Bahadur Yadav, AOR
Mrs. Gargi Khanna, Adv.
Mr. Sughosh Subramaniam, Adv.
Mr. Nikhil Majitha, Adv.
Mr. B K Satija, Adv.
Mr. Mohd Akhil, Adv.

For Respondent(s) Mr. Mahesh Agarwal, Adv.
Mr. Rishi Agrawala,, Adv.
Mr. Ankur Saigal, Adv.
Mr. E. C. Agrawala, AOR

Mr. Mihir Naniwadekar, Adv.
Mr. Devendra Jain, Adv.
Mr. Prateek K Chadha, AOR

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

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

Mr. Mukesh Kumar Singh, Adv.
Mr. Ikshit Singhal, Adv.
Mr. Chandrakant Sukumar Sarkar, Adv.
Ms. Dibya Kumari, Adv.
Ms. Samata Pushkarna Mishra, Adv.
Mr. C. M. Dwivedi, Adv.
Ms. Saba, Adv.
Ms. KM. Reena, Adv.
Mr. Yatish Yadav, Adv.
M/S. Mukesh Kumar Singh And Co., AOR

Mr. Ninad Laud, Adv.
Mr. Ivo D'Costa, Adv.
Mr. Gokul Krishna T., Adv.
Mr. Sahil Tagotra, AOR

Mr. Parag S. Rao, Adv.
Ms. Madhusmita Bora, AOR
Mr. Ajay Menon, Adv.
Mr. Pawan Kishore Singh, Adv.

Mr. Arvind Gupta, AOR
Mr. Anil Kumar Sahu, Adv.
Mr. Anil Kumar Ganjhu, Adv.
Mrs. Suman Sharma, Adv.
Mr. Kanav Bhardwaj, Adv.
Mr. Sunil Kumar Roy, Adv.

Mr. Narender Kumar Verma, AOR
Mr. Shivan Desai, Adv.
Mr. Jatin Ramaiya, Adv.
Mr. Vibhuti Sushant Gupta, Adv.
Ms. Tahira Menezes, Adv.
Mr. Nathan Vas, Adv.
Ms. Maria Viegas, Adv.

Mr. Nishant Thakkar, Adv.
Mr. Yashraj Singh Deora, AOR
Mr. Priyesh Mohan Srivastava, Adv.
Ms. Sonal K Chopra, Adv.

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

Mr. Pratap Venugopal, Sr. Adv.
Ms. Surekha Raman, Adv.
Mr. Amarjit Singh Bedi, Adv.
Mr. Shreyash Kumar, Adv.
M/S. K J John And Co, AOR

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

- 1 In order to facilitate the submissions before the Bench, it has been agreed that Mr Raj Bahadur Yadav and Mr Ivo D'Costa, counsel, shall act as the nodal counsel. They shall put together a common compilation of the submissions, pleadings, documents and precedents in terms of the Circular dated 3 April 2024 issued for regulating the course of submissions. The compilations together with the written submissions shall be in the electronic form and shall be emailed to the Court Master at cmvc.dyc@gmail.com on or before 7 August 2024.

2 List the matters for hearing in the third week of August 2024.

(SANJAY KUMAR-I)
ADDITIONAL REGISTRAR

(SAROJ KUMARI GAUR)
ASSISTANT REGISTRAR