

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL Nos.11701-11703 OF 2024  
(Arising out of SLP(C)Nos.14729-14731 of 2012)

ADDL.COMMR.OF I.T. ... APPELLANT

Versus

M/S.TULIP STAR HOTELS LTD. ... RESPONDENT

WITH

CIVIL APPEAL No.11704 OF 2024  
(Arising out of SLP(C)No.24234 OF 2019)

PRINCIPAL COMMISSIONER OF INCOME TAX 9 ... APPELLANT

Versus

M/S. E CITY INVESTMENTS AND HOLDINGS ... RESPONDENT

CIVIL APPEAL No.11705 OF 2024  
(Arising out of SLP(C)No.33060 OF 2018)

PRINCIPAL COMMISSIONER OF INCOME TAX 1 ... APPELLANT

Versus

CADILA PHARMACEUTICALS LTD. ... RESPONDENT

O R D E R

1. Delay condoned.
2. Leave granted.
3. Learned counsel for the appellant(s) - Revenue, at the outset, states that the tax effect in these appeals is less than Rupees

Five Crores as prescribed in Circular No.F.No.279/Misc./M-74/2024-ITJ, dated 17<sup>th</sup> September, 2024, issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes.

4. If that is so, we are not inclined to entertain these appeals keeping in view the object and spirit of the above-mentioned Circular.

5. These appeals are, accordingly, dismissed as being not maintainable.

6. As a result, the pending interlocutory application(s), if any, shall stand disposed of.

.....J.  
(SURYA KANT)

.....J.  
(C.T. RAVIKUMAR)

.....J.  
(UJJAL BHUYAN)

NEW DELHI;  
OCTOBER 17, 2024.

ITEM NO.102

COURT NO.4

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).14729-14731/2012

(Arising out of impugned final judgment and order dated 18-08-2011 in ITA No.43/2009, ITA No.505/2010 and ITA No.562/2010 passed by the High Court of Delhi at New Delhi)

ADDL.COMMR.OF I.T

Petitioner(s)

VERSUS

M/S.TULIP STAR HOTELS LTD.

Respondent(s)

([0 GO BEFORE THREE HON'BLE JUDGES])

WITH

SLP(C) No. 24234/2019 (IX)

(FOR ADMISSION and I.R. and IA No.140178/2019-CONDONATION OF DELAY IN FILING)

C.A. No. 9009/2011 (XI-A)SLP(C) No. 33060/2018 (III)

(FOR ADMISSION and I.R. and IA No.174333/2018-CONDONATION OF DELAY IN FILING)

C.A. No. 7688/2009 (IV)

(FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS ON IA 96574/2017

IA No. 96574/2017 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

C.A. No. 5784/2008 (IV)

(FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS ON IA 96568/2017

IA No. 96568/2017 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

C.A. No. 5782/2008 (IV)

(and IA No.96571/2017-PERMISSION TO FILE ADDITIONAL DOCUMENTS

IA No. 96571/2017 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

C.A. No. 5785/2008 (IV)

(FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS ON IA 96579/2017

IA No. 96579/2017 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

C.A. No. 5760/2011 (XI-A)

Date : 17-10-2024 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SURYA KANT  
HON'BLE MR. JUSTICE C.T. RAVIKUMAR  
HON'BLE MR. JUSTICE UJJAL BHUYAN

**For Petitioner(s)** Mrs. Anil Katiyar, AOR  
 Mr. Narendra Kumar, AOR  
 Ms. Manju Jetley, AOR  
 Mr. Pankaj Jain, Sr. Adv.  
 Mr. Yogesh Kumar Mittal, Adv.  
 Mr. Divya Suri, Adv.  
 Mr. Sachin Bhardwaj, Adv.  
 Mr. K M Nataraj, A.S.G.  
 Mr. Rupesh Kumar, Sr. Adv.  
 Mr. Raj Bahadur Yadav, AOR  
 Mr. Raman Yadav, Adv.  
 Ms. Deepanwita Priyanka, Adv.  
 Mr. Ishaan Sharma, Adv.  
 Mr. B K Satija, Adv.

**For Respondent(s)** Mr. Raj Bahadur Yadav, AOR  
 Mr. Harish Pandey, AOR  
 Mr. V Lakshmikumaran, Adv.  
 Mr. S Vasudevan, Adv.  
 Mr. Tanmay Agrawal, Adv.  
 Mr. Shivam Gupta, Adv.  
 Ms. Charanya Lakshmikumaran, AOR  
 Mr. Mahesh Agarwal, Adv.  
 Mr. M. S. Ananth, Adv.  
 Mr. Siddhant Sahay, Adv.  
 Mr. E. C. Agrawala, AOR  
 Mrs. Anil Katiyar, AOR

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

**C.A.Nos.11701-11703/2024 @ SLP(C)Nos.14729-14731/2012,  
 C.A.No.11704/2024 @ SLP(C)No.24234/2019 and C.A.No.11705/2024 @  
 SLP(C)No.33060/2018**

1. Delay condoned.
2. Leave granted.
3. These appeals are dismissed as being not maintainable in terms of the signed order.
4. As a result, the pending interlocutory application(s), if any, shall stand disposed of.

C.A.No.9009/2011, C.A.No.7688/2009, C.A.No.5784/2008,  
C.A.No.5782/2008, C.A.No.5785/2008 and C.A.No.5760/2011

List on 23.10.2024.

(SATISH KUMAR YADAV)  
ADDITIONAL REGISTRAR

(PREETHI T.C.)  
ASSISTANT REGISTRAR

(Signed order in C.A.Nos.11701-11703/24 etc. is placed on the file)