

**ITEM NO.1501  
(FOR JUDGMENT)**

**COURT NO.4**

**SECTION XIV-A**

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

**Civil Appeal No(s). 6580/2021**

**PR. COMMISSIONER OF INCOME TAX CENTRAL 3**

**Appellant(s)**

**VERSUS**

**ABHISAR BUILDWELL P. LTD.**

**Respondent(s)**

**( [ HEARD BY : HON'BLE M.R. SHAH and HON'BLE SUDHANSHU DHULIA,  
JJ. ].....**

**IA No. 93953/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT**

**IA No. 93954/2020 - PERMISSION TO FILE LENGTHY LIST OF DATES)**

**WITH**

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

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

**C.A. No. 4264/2018 (XIV-A)**

**(FOR ADMISSION and I.R. and IA No.50342/2018-CONDONATION OF DELAY  
IN FILING and IA No.50346/2018-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT)**

**C.A. No. 721/2020 (IV-C)**

**(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
8750/2020**

**IA No. 8750/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)**

**C.A. No. 6582/2021 (XIV-A)**

**C.A. No. 3045/2023 (XIV-A)**

**(IA No. 117214/2020 - CONDONATION OF DELAY IN FILING**

**IA No. 117217/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)**

**C.A. No. 741/2023 (XIV-A)**

**(IA No. 10892/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)**

**C.A. No. 7736-7737/2021 (III-A)**

**C.A. No. 7732-7735/2021 (III-A)**  
**(IA No. 124110/2017 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**C.A. No. 6611/2021 (XIV-A)**  
**(IA No.14443/2020-CONDONATION OF DELAY IN FILING**  
**IA No.14444/2020-CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS**  
**IA No. 44539/2020 - AMENDMENT OF THE PETITION)**

**C.A. No. 2648/2020 (IV-C)**  
**(FOR ADMISSION and I.R. and IA No.51575/2020-CONDONATION OF DELAY IN FILING and IA No.51576/2020-CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)**

**C.A. No. 1505/2020 (IV-C)**  
**(FOR ADMISSION and I.R. and IA No.14528/2020-CONDONATION OF DELAY IN FILING)**

**C.A. No. 734/2020 (IV-C)**  
**(FOR ADMISSION and I.R. and IA No.8904/2020-CONDONATION OF DELAY IN FILING)**

**R.P.(C) No. 223/2023 in C.A. No. 4484/2018 (III)**

**C.A. No. 7016/2021 (III)**  
**(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 27932/2020**  
**IA No. 27932/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**C.A. No. 6585/2021 (XIV-A)**  
**(IA No.80635/2020-CONDONATION OF DELAY IN FILING and IA No.80636/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT**  
**IA No. 80636/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**C.A. No. 3044/2023 (XIV-A)**  
**(IA No. 102795/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**C.A. No. 6593/2021 (XIV-A)**  
**(FOR ADMISSION and I.R.)**

**C.A. No. 3043/2023 (XIV-A)**  
**(IA No. 49720/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**C.A. No. 9098-9099/2022 (XIV-A)**  
**(IA No. 184475/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**C.A. No. 9100/2022 (XIV-A)**  
**(IA No. 189333/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**C.A. No. 9106/2022 (XV)**  
**( IA No.181106/2022-CONDONATION OF DELAY IN FILING)**

**C.A. No. 9097/2022 (XIV-A)**  
**(IA No. 180746/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**C.A. No. 9111/2022 (XV)**  
**(FOR ADMISSION and I.R. and IA No.183475/2022-CONDONATION OF DELAY IN FILING)**

**C.A. No. 565-566/2023 (XIV-A)**  
**(IA No. 1873/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**C.A. No. 567-568/2023 (XIV-A)**  
**(IA No. 3943/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**C.A. No. 824/2023 (XV)**  
**( IA No.3786/2023-CONDONATION OF DELAY IN FILING and IA No.3783/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**C.A. No. 541/2023 (XIV-A)**  
**(IA No. 2112/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**C.A. No. 540/2023 (XIV-A)**  
**(IA No. 3116/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**C.A. No. 14702/2015 (III)**

**C.A. No. 7738-7739/2021 (III-A)**  
**(IA No. 96795/2022 - EARLY HEARING APPLICATION**  
**IA No. 121523/2017 - EXEMPTION FROM FILING O.T.**  
**IA No. 125555/2017 - EXEMPTION FROM FILING O.T.**  
**IA No. 125552/2017 - PERMISSION TO FILE ADDITIONAL**  
**DOCUMENTS/FACTS/ANNEXURES**  
**IA No. 125554/2017 - STAY APPLICATION)**

**C.A. No. 7028/2021 (III)**

**(FOR ADMISSION and I.R. and IA No.63887/2018-CONDONATION OF DELAY IN FILING)**

**C.A. No. 6610/2021 (XIV-A)  
(IA No. 73937/2018 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**C.A. No. 6594/2021 (XIV-A)  
(IA No.4980/2019-CONDONATION OF DELAY IN FILING)**

**C.A. No. 7338/2019 (XIV-A)  
(FOR ADMISSION and I.R. and IA No.137218/2019-CONDONATION OF DELAY IN FILING)**

**C.A. No. 7015/2021 (III)  
(FOR ADMISSION and I.R. and IA No.46995/2020-CONDONATION OF DELAY IN FILING and IA No.46997/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.46996/2020-CONDONATION OF DELAY IN REFILEING / CURING THE DEFECTS)**

**C.A. No. 6589/2021 (XIV-A)**

**C.A. No. 7026/2021 (III)  
(FOR ADMISSION and I.R.)**

**C.A. No. 7029/2021 (III)  
(IA No. 68314/2018 - PERMISSION TO FILE LENGTHY LIST OF DATES AND EVENTS)**

**C.A. No. 6608/2021 (XIV-A)**

**C.A. No. 6609/2021 (XIV-A)  
( FOR CONDONATION OF DELAY IN FILING ON IA 188368/2019  
IA No. 188371/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**C.A. No. 6605/2021 (XIV-A)  
( IA No. 194290/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT  
IA No. 194293/2019 - PERMISSION TO FILE SYNOPSIS AND LIST OF DATES)**

**C.A. No. 7017/2021 (III)  
(FOR ADMISSION and I.R. and IA No.35847/2020-CONDONATION OF DELAY IN FILING and IA No.35848/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**C.A. No. 6584/2021 (XIV-A)  
(IA No. 80438/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

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

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

C.A. No. 7740-7743/2021 (III-A)

( IA No. 121913/2017 - EXEMPTION FROM FILING O.T.

IA No. 125565/2017 - EXEMPTION FROM FILING O.T.

IA No. 125560/2017 - PERMISSION TO FILE ADDITIONAL  
DOCUMENTS/FACTS/ANNEXURES

IA No. 125563/2017 - STAY APPLICATION)

C.A. No. 17533/2017 (XIV-A)

(FOR ADMISSION and I.R. and IA No.104081/2017-CONDONATION OF DELAY  
IN FILING and IA No.104084/2017-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT)

C.A. No. 3053/2018 (XIV-A)

C.A. No. 6596/2021 (XIV-A)

(IA No. 46652/2018 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

C.A. No. 7030/2021 (III)

(IA No. 85013/2018 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

C.A. No. 6583/2021 (XIV-A)

C.A. No. 7027/2021 (III)

(FOR ADMISSION and I.R.)

C.A. No. 6899/2021 (III)

(FOR ADMISSION and I.R.)

C.A. No. 7014/2021 (III)

(FOR ADMISSION and I.R. and IA No.47306/2020-CONDONATION OF DELAY  
IN FILING and IA No.47309/2020-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT and IA No.47308/2020-CONDONATION OF DELAY IN  
REFILING / CURING THE DEFECTS)

Date : 24-04-2023 These matters were called on for pronouncement of  
judgment today.

For Parties

Mr. Salil Kapoor, Adv.  
Mr. Sumit Lalchandani, Adv.  
Ms. Ananya Kapoor, Adv.  
Mr. Shivam Yadav, Adv.  
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Mr. Divyanshu Agrawal, Adv.  
Ms. Soumya Dhankani, Adv.  
Ms. Shubhangi Negi, Adv.

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Mrs. Gargi Khanna, Adv.  
Mr. Zoheb Hussain, Adv.  
Mr. Prahlad Singh, Adv.  
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Mr. Rohit Jain, Adv.  
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Mr. Aniket D. Agarwal, Adv.  
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Mr. Deepanshu, Adv.  
Ms. Devina Bhandari, Adv.

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Mr. A. Karthik, AOR  
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Mr. Somil Aggarwal, Adv.  
Mr. Anshul Mittal, Adv.

M/S. Khaitan & Co., AOR  
Mr. Atul Shankar Mathur, Adv.  
Mrs. Priya Singh, Adv.  
Mr. Shubhankar, Adv.

M/S. K. J. John And Co, AOR

Hon'ble Mr. Justice M. R. Shah has pronounced the reportable judgment of the Bench comprising His Lordship and Hon'ble Mr. Justice Sudhanshu Dhulia.

Delay, if any, is condoned.

The appeals and review petition stand dismissed in terms of the signed reportable judgment.

Pending applications stand disposed of.

(RASHMI DHYANI PANT)  
COURT MASTER

(signed reportable judgment is placed on the file)

(NISHA TRIPATHI)  
ASSISTANT REGISTRAR