

ITEM NO.10

COURT NO.3

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

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 19437/2020

(Arising out of impugned final judgment and order dated 05-08-2019 in ITA No. 240/2018 passed by the High Court Of Delhi At New Delhi)

PR. COMMISSIONER OF INCOME TAX CENTRAL 3

Petitioner(s)

VERSUS

ABHISAR BUILDWELL P. LTD.

Respondent(s)

([The following matters are listed as group A cases under (Section 153A) of Income Tax Act])

WITH

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

Diary No(s). 14160/2020 (XIV)

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. 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)

SLP(C) No. 9456/2018 (XIV)

(FOR ADMISSION and I.R. and IA No.46650/2018-CONDONATION OF DELAY IN FILING and IA No.46652/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 16887/2018 (XIV)

SLP(C) No. 18040/2018 (IX)

(FOR ADMISSION and I.R. and IA No.85012/2018-CONDONATION OF DELAY IN FILING and IA No.85013/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 47892/2018 (XIV)

(IA No.4980/2019-CONDONATION OF DELAY IN FILING

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)

SLP(C) No. 4109/2020 (XIV)

(IA No.14443/2020-CONDONATION OF DELAY IN FILING and 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. 721/2020 (IV-C)

(IA No.8749/2020-CONDONATION OF DELAY IN FILING and IA No.8750/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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)

SLP(C) No. 7108/2020 (IX)

(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)

SLP(C) No. 6148/2020 (IX)

(FOR ADMISSION and I.R. and IA No.27932/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 6344/2020 (IX)

(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)

SLP(C) No. 7109/2020 (IX)

(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 REFILING / CURING THE DEFECTS)

Diary No(s). 15164/2020 (XIV)

Diary No(s). 15237/2020 (XIV)

Diary No(s). 17264/2020 (XIV)

SLP(C) No. 13372/2018 (IX)

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

SLP(C) No. 14028/2018 (IX)

(FOR ADMISSION and I.R. and IA No.68312/2018-CONDONATION OF DELAY IN FILING and IA No.68313/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.68314/2018-PERMISSION TO FILE LENGTHY LIST OF DATES AND EVENTS)

SLP(C) No. 11915/2020 (IX)

(FOR ADMISSION and I.R.)

SLP(C) No. 12292/2020 (IX)

(FOR ADMISSION and I.R.)

SLP(C) No. 29835/2018 (XIV)

Diary No(s). 42868/2019 (XIV)

(FOR CONDONATION OF DELAY IN FILING ON IA 188368/2019
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
188371/2019

IA No. 188368/2019 - CONDONATION OF DELAY IN FILING

IA No. 188371/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

SLP(C) No. 487/2020 (XIV)

(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
194290/2019

FOR PERMISSION TO FILE SYNOPSIS AND LIST OF DATES ON IA 194293/2019

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)

SLP(C) No. 4529/2021 (III)

(FOR ADMISSION and I.R.)

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

SLP(C) No. 9164-9203/2018 (XI-A)

SLP(C) No. 32076-32079/2017 (XI)

(FOR

FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
124110/2017

IA No. 124110/2017 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

SLP(C) No. 33078-33079/2017 (XI)

SLP(C) No. 35259-35260/2017 (XI)

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)

SLP(C) No. 35275-35278/2017 (XI)

(FOR EXEMPTION FROM FILING O.T. ON IA 121913/2017

FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA
125560/2017

FOR STAY APPLICATION ON IA 125563/2017

FOR EXEMPTION FROM FILING O.T. ON IA 125565/2017

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. 10268/2017 (XIV-A)

SLP(C) No. 20559/2017 (XIV)

(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
62022/2017

IA No. 62022/2017 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

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

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

SLP(C) No. 2295-2296/2018 (XI-A)
 (FOR CONDONATION OF DELAY IN FILING ON IA 1/2016)
 Diary No(s). 15697/2020 (XIV)
 (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. 80635/2020 - CONDONATION OF DELAY IN FILING
 IA No. 80636/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
 JUDGMENT)
 SLP(C) No. 11698/2021 (XIV)
 (FOR ADMISSION and I.R. and IA No.90669/2021-EXEMPTION FROM FILING
 C/C OF THE IMPUGNED JUDGMENT)
 SLP(C) No. 13775/2021 (XIV)
 (FOR ADMISSION and I.R.)

Date : 27-10-2021 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.M. KHANWILKAR
 HON'BLE MR. JUSTICE DINESH MAHESHWARI
 HON'BLE MR. JUSTICE C.T. RAVIKUMAR

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Mr. Dhananjay Garg, AOR

Mr. Atul Shanker Mathur, Adv.
Ms. Priya Singh, Adv.
Mr. Umang Katariya, Adv.
M/S. Khaitan & Co., AOR

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

SLP(C) Nos. 20559 of 2017 and SLP (C) No. 11698 of 2021

In view of Circular No. 17/2019 (F.No.279/Misc.142/2007-ITJ(Pt.) dated 8th August, 2019 issued by the Department of Revenue, Ministry of Finance, no adjudication is warranted in these petitions due to low tax effect.

Accordingly, these petitions are disposed of leaving the questions of law open.

Pending application(s), if any, shall stand disposed of.

IN REST OF THE MATTERS

Delay condoned.

Leave granted.

To be heard in the second week of January, 2022.

(DEEPAK SINGH)
COURT MASTER (SH)

(VIDYA NEGI)
COURT MASTER (NSH)