

ITEM NO.20  
(PART HEARD)

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  
R E C O R D O F P R O C E E D I N G S

Civil Appeal No. 6580/2021

PR. COMMISSIONER OF INCOME TAX CENTRAL 3

Appellant(s)

VERSUS

ABHISAR BUILDWELL P. LTD.

Respondent(s)

(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. 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. 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. 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)

Diary No(s). 20983/2020 (XIV)

(IA No. 102793/2020 - CONDONATION OF DELAY IN FILING  
IA No. 102795/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

Diary No(s). 22709/2020 (XIV)

( FOR CONDONATION OF DELAY IN FILING ON IA 117214/2020  
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
117217/2020  
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. 6593/2021 (XIV-A)

(FOR ADMISSION and I.R.)

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SLP(C) No. 6063/2022 (XIV)  
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
49720/2022  
IA No. 49720/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

SLP(C) No. 16930/2022 (XV)  
(FOR EXEMPTION FROM FILING O.T. ON IA 120299/2022  
IA No. 120299/2022 - EXEMPTION FROM FILING O.T.)

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

C.A. No. 741/2023 (XIV-A)  
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
10892/2023  
IA No. 10892/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

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

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

C.A. No. 721/2020 (IV-C)  
(IA 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. 6611/2021 (XIV-A)  
(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)

Diary No(s). 25308/2020 (III)  
(IA No. 119113/2020 - CONDONATION OF DELAY IN FILING REVIEW  
PETITION)

SLP(C) No. 16928/2022 (XV)  
(FOR EXEMPTION FROM FILING O.T. ON IA 117646/2022  
IA No. 117646/2022 - EXEMPTION FROM FILING O.T.)

SLP(C) No. 17671/2022 (XV)  
(IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
126566/2022  
IA No. 126566/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

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SLP(C) No. 17670/2022 (XV)  
(FOR EXEMPTION FROM FILING O.T. ON IA 129204/2022  
IA No. 129204/2022 - EXEMPTION FROM FILING O.T.)

C.A. No. 9100/2022 (XIV-A)  
(FOR FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
189333/2022  
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. 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)  
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
1873/2023  
IA No. 1873/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

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

SLP(C) No. 2110/2023 (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)  
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
2112/2023  
IA No. 2112/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

C.A. No. 540/2023 (XIV-A)  
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
3116/2023  
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)  
( FOR EXEMPTION FROM FILING O.T. ON IA 121523/2017  
FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA  
125552/2017

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FOR STAY APPLICATION ON IA 125554/2017  
FOR EXEMPTION FROM FILING O.T. ON IA 125555/2017  
FOR EARLY HEARING APPLICATION ON IA 96795/2022  
IA No. 96795/2022 - EARLY HEARING APPLICATION  
IA No. 125555/2017 - EXEMPTION FROM FILING O.T.  
IA No. 121523/2017 - 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. 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. 7736-7737/2021 (III-A)

C.A. No. 7732-7735/2021 (III-A)  
(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)

C.A. No. 6596/2021 (XIV-A)  
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
46652/2018  
IA No. 46652/2018 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

C.A. No. 7028/2021 (III)  
(FOR ADMISSION and I.R. and IA No.63887/2018-CONDONATION OF DELAY  
IN FILING)

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

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

C.A. No. 7030/2021 (III)  
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
85013/2018  
IA No. 85013/2018 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

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

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. 6609/2021 (XIV-A)  
( 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. 188371/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

C.A. No. 6605/2021 (XIV-A)  
( 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)

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)

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. 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. 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  
REFILING / CURING THE DEFECTS)

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

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IA No. 80438/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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

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

SLP(C) No. 16128/2022 (XV)  
(FOR ADMISSION and I.R. and IA No.113873/2022-EXEMPTION FROM FILING O.T.)

IA No. 113873/2022 - EXEMPTION FROM FILING O.T.)

SLP(C) No. 245/2023 (XV)  
(FOR ADMISSION and I.R. and IA No.185177/2022-CONDONATION OF DELAY IN FILING and IA No.185176/2022-CONDONATION OF DELAY IN REFILEING / CURING THE DEFECTS)

SLP(C) No. 20711/2022 (XV)  
(IA FOR CONDONATION OF DELAY IN FILING ON IA 118339/2022)

SLP(C) No. 20709/2022 (XV)  
(FOR CONDONATION OF DELAY IN FILING ON IA 133886/2022)

SLP(C) No. 17669/2022 (XV)

SLP(C) No. 20708/2022 (XV)  
(FOR CONDONATION OF DELAY IN FILING ON IA 137516/2022 FOR EXEMPTION FROM FILING O.T. ON IA 137517/2022 IA No. 137517/2022 - EXEMPTION FROM FILING O.T.)

SLP(C) No. 20710/2022 (XV)  
(FOR CONDONATION OF DELAY IN FILING ON IA 137652/2022 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 137653/2022 IA No. 137653/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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

IA No. 184475/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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

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

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C.A. No. 7740-7743/2021 (III-A)  
( 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. 125565/2017 - EXEMPTION FROM FILING O.T.  
IA No. 121913/2017 - 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. 3053/2018 (XIV-A)

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)

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.)

Date : 02-02-2023 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE M.R. SHAH  
HON'BLE MR. JUSTICE SUDHANSHU DHULIA

For Parties                      Mr. N Venkataraman, A.S.G.  
   Mr. Arijit Prasad, Sr. Adv.  
   Mr. S A Haseeb, Adv.  
   Mr. Zoheb Hussain, Adv.  
   Ms. Gargi Khanna, Adv.  
   Ms. Niranjana Singh, Adv.  
   Mr. Prahlad Singh, Adv.  
   Mr. Rajan Kumar Choursia, Adv.  
   Mr. Prashant Singh II, Adv.  
   Ms. Alka Agarwal, Adv.  
   Mr. Raghvendra Shukla, Adv.  
   Ms. Shruti Shivkumar, Adv.  
   Mr. V. Chandrashekhar Balaji, Adv.  
   Ms. Amritha Chandra Mouli, Adv.  
   Mr. Rahul Vijaya Kumar, Adv.  
   Mr. Raj Bahadur Yadav, AOR  
   Mr. Amrish Kumar, AOR  
   Mrs. Anil Katiyar, AOR

Contd..

Mr. Kavin Gulati, Sr. Adv.  
Mr. Pawanshree Agrawal, AOR  
Ms. Soumya Dhankani, Adv.  
Ms. Shubhangi Negi, Adv.

Mr. Praveen Swarup, AOR  
Mr. Salil Kapoor, Adv.  
Mr. Sumit Lalchandani, Adv.  
Ms. Ananya Kapoor, Adv.  
Mr. Sanat Kapoor, Adv.  
Mr. Rahul Tomar, Adv.  
Mr. Chandr Pratap Singh, Adv.  
Mr. Ajay Kumar Giri, Adv.

Mr. Prateesh Kapoor, Sr. Adv.  
Ms. Sheena Taqui, Adv.  
Ms. Akansha Saini, Adv.  
Mr. Dhvanit Chopra, Adv.  
Mr. Shiv Vinayak Gupta, Adv.  
Mrs. Bina Gupta, AOR

Mr. Ved Jain, Adv.  
Mr. Nischay Kantoor, Adv.  
Ms. Richa Mishra, Adv.  
Mr. Subodh S. Patil, AOR

Mr. Sameer Rohatgi, Adv.  
Mr. Kartikey Singh, Adv.  
Mr. Sourabh Tandon, Adv.  
Ms. Ranjeeta Rohatgi, AOR

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

Mr. Arvind P. Datar, Sr. Adv.  
Mr. Pratap Venugopal, Adv.  
Ms. Surekha Raman, Adv.  
Mr. Sandeep Bagmar, Adv.  
Mr. Akhil Abraham Roy, Adv.  
Mr. Nishith Patel, Adv.  
Mr. Abhishek Anand, Adv.  
Ms. Unnimaya S., Adv.  
M/S. K J John And Co, AOR

Ms. Kavita Jha, AOR  
Mr. Rohit Jain, Adv.  
Mr. Aniket D Agrawal, Adv.  
Mr. Vaibhav Kulkarni, Adv.

Mr. Rupesh Kumar, AOR  
Ms. Pankhuri Shrivastava, Adv.  
Ms. Neelam Sharma, Adv.

Mr. Salil Aggarwal, Sr. Adv.  
Mr. Bhargava V. Desai, AOR  
Mr. Rahul Gupta, Adv.  
Mr. Siddhartha Chowdhury, Adv.  
Mr. Mahir Aggarwal, Adv.  
Mr. Deepanshu, Adv.

Mr. Praveen Swarup, AOR

Mr. Siddharth Ranka, Adv.  
Mr. A. Karthik, AOR  
Mr. Arsh Khan, Adv.

Mr. Vikas Mehta, AOR

Mr. Tarun Gupta, AOR  
Mr. Prakul Khurana, Adv.  
Mr. Rajat Sharma, Adv.  
Mr. Abhishek Sharma, Adv.  
Mr. Atul Kumar, Adv.  
Mr. Yatinder Chaudhary, Adv.  
Mr. Davinder Singh Khurana, Adv.  
Mr. Manoj Rajpoot, Adv.  
Mr. Vikrant, Adv.

Dr. Rakesh Gupta, Adv.  
Mr. Ambhoj Kumar Sinha, AOR  
Mr. Somil Agarwal, Adv.  
Mr. Anshul Mittal, Adv.

Mr. Subas Chandra Acharya, Adv.  
Mr. Akash Agarwala, Adv.  
Mr. Harsh Raj Singh, Adv.  
Mr. Ambhoj Kumar Sinha, AOR

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

So far as SLP(C) Nos. 16930, 16928, 17671, 17670, 16128,  
20711, 20709, 17669, 20708, 20710 of 2022 and 245/2023 are  
concerned, learned counsel appearing on behalf of the Assesseees has  
conceded that he does not wish to make submission on the powers

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exercised under Section 153-A as the matters are restricted to issue under Section 68 of the Income Tax Act, 1961.

In that view of the matter, these Special Leave Petitions are de-tagged and are ordered to be listed separately for final disposal on 21.03.2023.

In rest of the matters

We have heard Mr. N. Venkataraman, learned ASG appearing on behalf of the Revenue and Mr. Kavin Gulati, Mr. Prateesh Kapoor, Mr. Arvind Datar, learned Senior Advocates and Mr. Ved Jain, learned counsel appearing on behalf of the respective Assessees.

Delay condoned in Diary Nos. 20983/2020, 22709/2020 and 25308/2020.

Leave granted in Diary Nos. 20983, 22709 of 2020 and SLP(C) Nos. 6063/2022, 2110/2023.

Arguments concluded.

Judgment reserved.

It will be open for the learned counsel appearing for the respective parties to file short written submissions along with the judgments to be relied upon and the ratio with paragraph numbers, within a period of one week from today.

(NEETU SACHDEVA)  
ASTT. REGISTRAR-cum-PS

(R. NATARAJAN)  
ASTT. REGISTRAR-cum-PS

(NISHA TRIPATHI)  
ASSISTANT REGISTRAR