

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.6419 OF 2016

COMMISSIONER OF INCOME
TAX, CENTRAL-II

APPELLANT(S)

VERSUS

KUSUM GUPTA

RESPONDENT(S)

WITH

CIVIL APPEAL NO.5472 OF 2016

CIVIL APPEAL NO.6413 OF 2016

CIVIL APPEAL NO.6414 OF 2016

CIVIL APPEAL NO.6416 OF 2016

CIVIL APPEAL NO.6417 OF 2016

CIVIL APPEAL NO.6418 OF 2016

CIVIL APPEAL NO.18271 OF 2017

CIVIL APPEAL NO.18501 OF 2017

CIVIL APPEAL NO.10667 OF 2018

SLP(C) NO.3169 OF 2018

SLP(C) NO.16984 OF 2018

SLP(C) NO.18262 OF 2018

SLP(C) NO.19179 OF 2018

SLP(C) NO.21727 OF 2018

SLP(C) NO.22079 OF 2018

SLP(C) NO.24100 OF 2018

SLP(C) NO.25216 OF 2018

SLP(C) NO.27752 OF 2018

DIARY NO.41198 OF 2017

DIARY NO.7057 OF 2018

DIARY NO.8217 OF 2018

DIARY NO.8612 OF 2018

DIARY NO.14894 OF 2018

DIARY NO.18411 OF 2018

DIARY NO.727 OF 2019

DIARY NO.23931 OF 2019

DIARY NO.21848 OF 2020

O R D E R

1. On perusing the record, it appears that the tax effect in these cases is less than the monetary limit of Rs.2,00,00,000/- (Rupees two crores only) and thus covered by the Central Board of Direct Taxes (CBDT) Circular No.17 of 2019 dated 08.08.2019.

2. In that case, these appeals/petitions need not proceed in view of the aforesaid circular issued by the CBDT.

3. Learned counsel for the appellant(s)/petitioner(s) prays for time to take instructions.

4. We see no reason to keep these case(s) pending as the tax effect is less than the amount

specified in the stated circular.

5. Accordingly, we dispose of these case(s), leaving all questions of law open. At the same time, we grant liberty to the appellant(s)/petitioner(s) to revive these appeal(s)/petition(s) in the event the factual position noted above is incorrect.

6. In view of the above, all pending application(s) shall also stand disposed of.

....., J.
(A.M. KHANWILKAR)

....., J.
(DINESH MAHESHWARI)

NEW DELHI
FEBRUARY 19, 2021

ITEM NO.32 Court 5 (Video Conferencing) SECTIONS III,
IV-C, IX, XIV,
XIV-A, XI, XI-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(s). 14702/2015

COMMISSIONER OF INCOME TAX, CENTRAL III Appellant(s)

VERSUS

M/S. APAR INDUSTRIES LTD. Respondent(s)

IA No. 103501/2020 - APPLICATION FOR TAGGING/DETAGGING)

WITH

SLP(C) No. 5254-5265/2016 (IX)
(FOR APPLICATION FOR TAGGING/DETAGGING ON IA 126513/2018
IA No. 126513/2018 - APPLICATION FOR TAGGING/DETAGGING)

C.A. No. 652/2016 (III)
(Only IA 91312 of 2018 (Application for de-tagging) is listed)

SLP(C) No. 8091/2016 (XIV)

C.A. No. 6413/2016 (XIV-A)

C.A. No. 15956/2017 (XIV-A)

C.A. No. 6416/2016 (XIV-A)

C.A. No. 6414/2016 (XIV-A)

C.A. No. 6418/2016 (XIV-A)

C.A. No. 6417/2016 (XIV-A)

C.A. No. 6419/2016 (XIV-A)

C.A. No. 5472/2016 (XIV-A)

SLP(C) No. 2295-2296/2018 (XI-A)
(FOR CONDONATION OF DELAY IN FILING ON IA 1/2016)

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

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

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

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

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

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

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

C.A. No. 5590/2017 (III)

IA No. 89750/2018 - I/A FOR DETAGGING)

C.A. No. 18501/2017 (XIV-A)

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. 18271/2017 (XIV-A)

(IA No.110748/2017-CONDONATION OF DELAY IN FILING)

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

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

(FOR ADMISSION and I.R. and IA No.124110/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 41198/2017 (IX)

(FOR ADMISSION and I.R. and IA No.15993/2018-CONDONATION OF DELAY IN FILING and IA No.15996/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.15995/2018-CONDONATION OF DELAY IN REFILING)

SLP(C) No. 3169/2018 (XIV)

C.A. No. 1504/2018 (XIV-A)

(IA No.5689/2018-CONDONATION OF DELAY IN FILING)

SLP(C) No. 21477/2018 (XIV)

SLP(C) No. 24100/2018 (IX)

(FOR ADMISSION and I.R. and IA No.21705/2018-CONDONATION OF DELAY IN FILING and IA No.21707/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 7057/2018 (XIV)

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

Diary No(s). 8217/2018 (XIV)

IA No. 35849/2018 - CONDONATION OF DELAY IN FILING

IA No. 35850/2018 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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)

Diary No(s). 8612/2018 (XIV)

(FOR CONDONATION OF DELAY IN FILING ON IA 36339/2018 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 36340/2018

IA No. 36339/2018 - CONDONATION OF DELAY IN FILING

IA No. 36340/2018 - 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. 21727/2018 (XIV)

(FOR ADMISSION and I.R. and IA No.55070/2018-CONDONATION OF DELAY IN FILING and IA No.55071/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

JUDGMENT IN CA NO. 8900/2012 HAS BEEN PRONOUNCED

Diary No(s). 14894/2018 (IX)

(FOR ADMISSION and I.R. and IA No.68197/2018-CONDONATION OF DELAY IN FILING and IA No.68201/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 16984/2018 (IX)

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

Diary No(s). 18411/2018 (XIV)

(FOR ADMISSION and I.R. and IA No.74585/2018-CONDONATION OF DELAY IN FILING)

SLP(C) No. 18262/2018 (IX)

(FOR ADMISSION and I.R. and IA No.81644/2018-CONDONATION OF DELAY IN FILING and IA No.81645/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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)

**C.A. No. 6744/2018 (XIV-A)
(FOR ADMISSION and I.R. and IA No.89950/2018-CONDONATION OF DELAY IN FILING)**

**SLP(C) No. 19179/2018 (IX)
(IA No.93537/2018-CONDONATION OF DELAY IN FILING and IA No.93540/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**SLP(C) No. 16471/2018 (XIV)
(IA NO.120779/2020- withdrawal of SLP)**

SLP(C) No. 23329/2018 (III)

SLP(C) No. 22079/2018 (XIV)

**SLP(C) No. 25216/2018 (XIV)
(FOR ADMISSION and I.R. and IA No.123819/2018-CONDONATION OF DELAY IN FILING)**

**C.A. No. 10667/2018 (XIV-A)
(FOR ADMISSION and I.R. and IA No.138104/2018-CONDONATION OF DELAY IN FILING)**

SLP(C) No. 27752/2018 (XIV)

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

Diary No(s). 42779/2018 (XIV)

**IA No. 170850/2018 - CONDONATION OF DELAY IN FILING
IA No. 170853/2018 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No(s). 42785/2018 (XIV)
(FOR ADMISSION and I.R. and IA No.172357/2018-CONDONATION OF DELAY IN FILING and IA No.172358/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No(s). 47604/2018 (XIV)
(FOR ADMISSION and I.R. and IA No.3401/2019-CONDONATION OF DELAY IN FILING and IA No.3402/2019-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)**

**Diary No(s). 48008/2018 (XIV)
IA No. 15372/2019 - CONDONATION OF DELAY IN FILING
IA No. 15375/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED**

JUDGMENT)

C.A. No. 3147/2019 (XIV-A)

**Diary No(s). 727/2019 (XIV)
(FOR ADMISSION and I.R. and IA No.15913/2019-CONDONATION OF DELAY
IN FILING and IA No.15915/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)**

**Diary No(s). 23931/2019 (XIV)
(FOR ADMISSION and I.R. and IA No.120441/2019-CONDONATION OF DELAY
IN FILING and IA No.120442/2019-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)**

**SLP(C) No. 21324/2019 (IX)
(IA No.109801/2019-CONDONATION OF DELAY IN FILING)**

**SLP(C) No. 21330/2019 (IX)
(IA No.112481/2019-CONDONATION OF DELAY IN FILING)**

C.A. No. 7600/2019 (III)

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

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

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

**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). 14160/2020 (XIV)

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

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

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

Diary No(s). 19437/2020 (XIV)

**Diary No(s). 21848/2020 (IX)
(FOR ADMISSION and I.R. and IA No.122202/2020-CONDONATION OF DELAY IN FILING and IA No.122203/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

Date : 19-02-2021 These matters were called on for hearing today.

CORAM :

**HON'BLE MR. JUSTICE A.M. KHANWILKAR
HON'BLE MR. JUSTICE DINESH MAHESHWARI**

For Parties

**Mr. Tushar Mehta, SG
Mr. K. Radhakrishnan, Sr. Adv.
Mr. Arijit Prasad, Sr. Adv.
Mr. Zoheb Hossain, Adv.
Mr. Rupesh Kumar, Adv.
Ms. Gargi Khanna, Adv.
Ms. Niranjana Singh, Adv.
Mr. D.L. Chidananda, Adv.
Mr. S.A. Haseeb, Adv.
Ms. Anil Katiyar, AOR**

**Mr. Preetesh Kapur, Sr. Adv.
Ms. Sheena Taqui, Adv.**

Mr. Kshitij Vaibhav, Adv.
Mr. Shiv Vinayak Gupta, Adv.
Ms. Bina Gupta, AOR

Mr. Mukul Rohatgi, Sr. Adv.
Mr. V.M. Kannan, Adv.
Ms. Megha Karnwal, Adv.
Mr. Sambit Panja, Adv.
Mr. Arjun Bhatia, Adv.

Mr. Jehangir Mistry, Sr. Adv.
Mr. Siddharth Bhatnagar, Sr. Adv.
Mr. Debmalya Banerjee, Adv.
Mr. Kartik Bhatnagar, Adv.
Mr. Rohan Sharma, Adv.
Mr. Ujjwal Singh, Adv.
Mr. Vardaan Wanchoo, Adv.
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Ms. Sheena Taqui, Adv.
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Mr. Shiv Vinayak Gupta, Adv.
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Mr. Salil Kapoor, Adv.
Mr. Sumit Lalchandani, Adv.
Ms. Ananya Kapoor, Adv.
Mr. Sanat Kapoor, Adv.
Ms. Soumya Singh, Adv.
Mr. Raghvendra Shukla, Adv.
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Mr. Mayank Nagi, Adv.
Ms. Mahua Kalra, AOR

Mr. Mahendra K. Ghelani, Adv.
Mr. Pratap Venugopal, Adv.
Ms. Surekha Raman, Adv.
Mr. Akhil Abraham Roy, Adv.
Mr. Vijay Valsan, Adv.
M/s. K.J. John & Co., AOR

Mr. Rupesh Kumar, AOR
Mr. Rajeev Sharma, Adv.
Ms. Neelam Sharma, Adv.
Ms. Pankhuri Shrivastava, Adv.
Mr. Alekshendra Sharma, Adv.
Mr. Pravesh Bahuguna, Adv.

Mr. Subhodh Patil, AOR
Mr. Ved Jain, Adv.
Ms. Umang Luthra, Adv.

Mr. Ajay R. Singh, Adv.
Mr. Mahesh Kumar, Adv.
Mr. Suushant Yadav, Adv.
Mr. Leela Dhar Prajapat, Adv.
Ms. V.D. Khanna, Adv.
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Mr. Mayank Nagi, Adv.
Mr. Pulkit Verma, Adv.
Mr. Shekhar Prit Jha, AOR

Ms. Kavita Jha, AOR
Mr. Anant Mann, Adv.

Ms. Kavita Jha, AOR
Mr. Vaibhav Kulkarni, Adv.

Ms. Arati Agarwal, Adv.
Mr. Alok Kumar, Adv.
Mr. Vikas Mehta, AOR
Mr. Kushal Sarkar, Adv.

Mr. Sameer Rohatgi, Adv.
Ms. Ranjeeta Rohatgi, AOR

Mr. Abhimanyu Jhamba, Adv.
Mr. Ashish Jhamb, Adv.
Ms. R.A. Thonpinao Thangal, Adv.
Mr. Samir Ali Khan, AOR

Mr. U.A. Rana, Adv.
Mr. Himanshu Mehta, Adv.
M/s. Gagrat & Co., AOR

Mr. Pawan Shree Agrawal, AOR
Ms. Abhipsa Anamika, Adv.

Mr. Rameshwar Prasad Goyal, AOR

Mr. M. P. Vinod, AOR

Mr. Sunny Choudhary, AOR

Mr. Bhargava V. Desai, AOR

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

Learned counsel appearing for the Revenue Department prays for de-tagging of cases (C.A. Nos.652/2016, 5590/2017, 6744/2018, 7600/2019, SLP

(C) Nos. 5254-5265/2016, 23329/2018, 29835/2018, 21330/2019, 487/2020 and Diary No.42868/2019, referred to in Annexure-A of I.A. No.103501/2020 in C.A. No.14702/2015) from rest of the group of matters and also proposes to treat Special Leave Petition (C) No.8091 of 2016 as leading case.

As the paper-books of the aforesaid cases, mentioned in Annexure-A of I.A. No.103501/2020, are not available for ready reference, Registry is directed to list these matters along with applications for de-tagging and other connected cases on 26th February, 2021 and also treat Special Leave Petition (C) No.8091 of 2016 as leading case on future dates.

I.A. No. 103501/2020 in C.A. No.14702/2015

Mr. Preetesh Kapur, learned counsel appearing for respondent-assessee in Civil Appeal No.14702/2015 has no objection for de-tagging this matter from rest of the matters.

Application for de-tagging is allowed.

CIVIL APPEAL NOS.6419/2016 5472/2016, 6413/2016, 6414/2016, 6416/2016, 6417/2016, 6418/2016, 18271/2017, 18501/2017, 10667/2018, SLP(C) NOS.3169/2018, 16984/2018, 18262/2018, 19179/2018, 21727/2018, 22079/2018, 24100/2018, 25216/2018, 27752/2018, DIARY NOS.41198/2017,7057/2018, 8217/2018, 8612/2018, 14894/2018, 18411/2018, 727/2019, 23931/2019 AND 21848/2020

The aforesaid cases are disposed of in terms of the signed order.

Pending applications also stand disposed of.

SLP(C)No.16471/2018

Ms. Kavita Jha, learned counsel appearing for the petitioner, submits that the petitioner has been advised to explore the remedy under the provisions of "*Direct Tax Vivad Se Vishwas Act, 2020*" for settlement of disputed tax involved in the present petition and has also filed application seeking permission to withdraw the special leave petition with liberty to revive the petition, if need arises.

Accordingly, this petition and pending applications are disposed of as withdrawn with aforesaid liberty.

All questions raised in this petition are left open.

I.A. No.120779 OF 2020 is allowed accordingly.

(NEETU KHAJURIA)
COURT MASTER

(VIDYA NEGI)
COURT MASTER

(Signed order is placed on the file.)