

ITEM NOS.12 + 25
(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
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)

([GROUP -A CASES] LIST ALL MATTERS TOGETHER ALONG WITH C.A NO. 6634/2021, C.A. 6632/2021 AND C.A. NO. 6572/2021 AS PER R.P DT. 22.11.2022 IN C.A NO 6634/2021]

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

SLP(C) No. 16128/2022 (XV)

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

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

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

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

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

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

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

Diary No(s). 25308/2020 in C.A. No. 4484/2018 (III)

IA No. 119113/2020 - CONDONATION OF DELAY IN FILING REVIEW PETITION

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 and IA No.14444/2020-CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

IA No. 44539/2020 - AMENDMENT OF THE PETITION)

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. 7736-7737/2021 (III-A)

**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. 14702/2015 (III)

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

**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. 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. 7016/2021 (III)
IA No. 27932/2020 - 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. 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**

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

**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**

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

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

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

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

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

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

SLP(C) No. 17670/2022 (XV)
IA No. 129204/2022 - 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

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

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
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

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

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

C.A. No. 6589/2021 (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. 6608/2021 (XIV-A)

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

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

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

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

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

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. 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.)****C.A. No. 9098-9099/2022 (XIV-A)
(IA No.184474/2022-CONDONATION OF DELAY IN FILING and IA
No.184475/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)****C.A. No. 9100/2022 (XIV-A)
(FOR ADMISSION and I.R. and IA No.189332/2022-CONDONATION OF DELAY
IN FILING and 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)
(FOR ADMISSION and I.R. and IA No.180745/2022-CONDONATION OF DELAY
IN FILING and 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)****SLP(C) No. 245/2023 (XV)
([TO BE TAKEN UP ALONG WITH ITEM NO.23.1 I.E. SLP(C) No.
16128/2022.]...FOR ADMISSION and I.R. and IA No.185177/2022-
CONDONATION OF DELAY IN FILING and IA No.185176/2022-CONDONATION OF
DELAY IN REFILING / CURING THE DEFECTS)****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. 565-566/2023 (XIV-A)
(FOR ADMISSION and I.R. and IA No.1872/2023-CONDONATION OF DELAY IN
FILING and IA No.1873/2023-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)****C.A. No. 567-568/2023 (XIV-A)
(IA No.3941/2023-CONDONATION OF DELAY IN FILING and IA
No.3943/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)****C.A. No. 541/2023 (XIV-A)
(FOR ADMISSION and I.R. and IA No.2110/2023-CONDONATION OF DELAY IN**

FILING and IA No.2112/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 540/2023 (XIV-A)

([TO BE TAKEN UP ALONG WITH ITEM NO. 23 I.E. Diary No. 41459-2022].....FOR ADMISSION and I.R. and IA No.3114/2023-CONDONATION OF DELAY IN FILING and IA No.3116/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 741/2023

([TO BE TAKEN UP ALONG WITH ITEM NO. 12.13 I.E. C.A. No. 14702/2015]

FOR ADMISSION and I.R. and IA No.10890/2023-CONDONATION OF DELAY IN FILING and IA No.10892/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 01-02-2023 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. Zoheb Hussain, Adv.
Ms. Alka Agrawal, Adv.
Mr. S A Haseeb, Adv.
Mr. Prahlad Singh, Adv.
Ms. Niranjana Singh, Adv.
Mr. Rajan Kumar Chourasia, Adv.
Mrs. Prashant Singh, Adv.
Mr. Raghvendra Shukla, Adv.
Mrs. Gargi Khanna, Adv.
Ms. Shruti Shivkumar, Adv.
Ms. Amritha Chandramouli, Adv.
Mr. Rahul Vijayakumar, Adv.
Mr. Santosh Kumar, Adv.
Mr. Raj Bahadur Yadav, AOR
Mr. Amrish Kumar, AOR

Mr. Prateesh Kapoor, Sr. Adv.
Ms. Sheena Taqui, Adv.
Ms. Akansha Saini, Adv.
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Mr. Kavin Gulati, Sr. Adv.
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Ms. Soumya Dhankani, Adv.
Ms. Shubhangi Negi, Adv.

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

Mr. Sanjay Jhanwar, Sr. 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.
Mr. Tarun Gupta, AOR

Mrs. Anil Katiyar, AOR

Mr. Praveen Swarup, AOR

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

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

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

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

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

Mr. Pratap Venugopal, Adv.
Ms. Surekha Raman, Adv.
Mr. Akhil Abraham Roy, Adv.
Mr. Abhishek Anand, Adv.
For M/s. K J John And Co. AOR

Mr. Vikas Mehta, AOR
Mr. Alok Kumar, Adv.
Mr. Sameer Rohatgi, Adv.
Ms. Ranjeeta Rohatgi, AOR
Mr. Kartikey Singh, Adv.
Mr. Sourabh Tandon, Adv.

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

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

Mr. N. Venkataraman, learned ASG, appearing for the appellant
concluded his arguments.

List tomorrow (02.02.2023) as part-heard.

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

(NISHA TRIPATHI)
ASSISTANT REGISTRAR