

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

Civil Appeal Nos. 6721-6722 of 2021

M/S ET DEVASSY & SONS

...Appellant

Versus

COMMISSIONER OF INCOME TAX, THRISSUR

...Respondent

WITH

Civil Appeal Nos. 6681-6720 of 2021

O R D E R

Today when the present appeals are taken up for hearing, learned counsel appearing on behalf of the respective appellants, on instructions, seeks permission to withdraw the civil appeals.

The civil appeals are dismissed as withdrawn.

Pending applications also stand disposed of.

.....J.  
(M.R. SHAH)

.....J.  
(C.T. RAVIKUMAR)

New Delhi;  
January 5, 2023.

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)

(IA No. 93953/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No. 93954/2020 - PERMISSION TO FILE LENGTHY LIST OF DATES)

WITH

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

(FOR ADMISSION and I.R. and 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 and 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)

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

Diary No(s). 25308/2020 (III)

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

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

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

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 and 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 REFILEING /  
CURING THE DEFECTS)**

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

**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  
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 and 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)  
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 49720/2022)

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

SLP(C) No. 20711/2022 (XV)  
(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)  
(FOR EXEMPTION FROM FILING O.T. ON IA 120299/2022)

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

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

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

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

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

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

C.A. No. 6721-6722/2021 (XI-A)

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)

( FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 80438/2020)

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

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)

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 and 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. 7030/2021 (III)  
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 85013/2018)

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

C.A. No. 6681-6720/2021 (XI-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 and FOR STAY APPLICATION ON IA 125563/2017 )

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)  
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 46652/2018)

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 REFILEING / 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)

Special Leave to Appeal (C) No(s). 245/2023  
(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 )

Date : 05-01-2023 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE M.R. SHAH  
HON'BLE MR. JUSTICE C.T. RAVIKUMAR

For Appellant(s) Mr. M. P. Vinod, AOR  
Mr. Atul Shankar Vinod, Adv.  
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Mr. Arun K. Jaiswal, Adv.

Mr. Kavin Gulati, Sr. Adv.  
Mr. Pawanshree Agrawal, AOR  
Ms. Soumya Dhankari, Adv.

Mrs. Anil Katiyar, AOR

Mr. Praveen Swarup, AOR  
Mr. Salil Kapoor, Adv.  
Mr. Sumit Lalchndani, Adv.  
Mr. Sumit Lalchandani, Adv.  
Ms. Ananya Kapoor, Adv.  
Mrs. Suchita Pandey, Adv.  
Mr. Hari Sahteshwar, Adv.  
Ms. Sanat Kapoor, Adv.  
Mr. Dawneesh Shaktivats, Adv.  
Ms. Pooja Sharma, Adv.  
Ms. Payal Swarup, Adv.  
Mrs. Suchitra Pandey, Adv.  
Mr. Parmanand, Adv.

Mr. N. Venkatraman, ASG  
Mr. Arijit Prasad, Sr. Adv.  
Ms. Niranjana Singh, Adv.  
Mr. Zoheb Hussain, Adv.  
Mr. S.A. Haseeb, Adv.  
Mr. Rajan Kr. Chourasia, Adv.  
Mr. Prashant Singh, Adv.  
Ms. Kiran Bala, Adv.  
Ms. Gargi Khanna, Adv.  
Ms. Archana Pathak Dave, Adv.  
Mr. Raj Bahadur Yadav, AOR

**For Respondent(s)**

Mrs. Bina Gupta, AOR  
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Mr. Sameer Rohatgi, Adv.  
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Mr. Rohit Jain, Adv.  
Mr. Udit Naresh, Adv.  
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Mr. Utkarsh Vats, Adv.  
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Mr. Ankit Sareen, Adv.  
Mr. Tarun Gupta, AOR  
Mr. Atul Kumar, Adv.  
Mr. Yatinder Chaudhary, Adv.  
Mr. Davinder Singh Khurana, Adv.  
Mr. Abhishek Sharma, Adv.  
Mr. Vikrant, Adv.  
Mr. Manoj Rajpoot, Adv.

Mr. Ambhoj Kumar Sinha, AOR

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

Put up on 01.02.2023.

C.A. No. 6721-6722/2021 and C.A. No. 6681-6720/2021

The civil appeals are dismissed as withdrawn in terms of the signed order.

Pending applications also stand disposed of.

(MEENAKSHI KOHLI)  
ASTT. REGISTRAR-cum-PS

(NISHA TRIPATHI)  
ASSISTANT REGISTRAR

[Signed order is placed on the file]