

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 3240-3241 OF 2015

COMMISSIONER OF INCOME TAX, MUMBAI

Appellant(s)

VERSUS

M/S. EXXON MOBILE COMPANY INDIA  
PVT. LTD.

Respondent(s)

WITH

CIVIL APPEAL NO. \_\_\_\_\_ OF 2021  
[Diary No. 44910 of 2019]

O R D E R

Delay condoned.

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

Accordingly, the civil appeals are disposed of  
leaving the questions of law open.

As prayed, the appellant(s) is granted liberty  
to revive the appeal if the need/situation arises.

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

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

.....,J.  
(HRISHIKESH ROY)

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

NEW DELHI;  
September 08, 2021.

ITEM NO.6                      Court 3 (Video Conferencing)                      SECTION III

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). 10815-10819/2014

COMMISSIONER OF SERVICE TAX III MUMBAI

Appellant(s)

VERSUS

M/S VODAFONE INDIA LTD

Respondent(s)

IA No. 27676/2017 - I/A FOR DETAGGING THE APPEAL

IA No. 27676/2017 - INTERLOCUTARY APPLICATION)

WITH

Diary No(s). 38417/2019

IA No. 171035/2019 - CONDONATION OF DELAY IN FILING

IA No. 171037/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT

IA No. 171036/2019 - STAY APPLICATION)

C.A. No. 1440/2019

(IA No. 13851/2019 - EX-PARTE STAY)

SLP(C) No. 7147/2019

(IA No. 37081/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

SLP(C) No. 10281/2019

(FOR ADMISSION and I.R. and IA No.56467/2019-CONDONATION OF DELAY  
IN FILING and IA No.56468/2019-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT)

C.A. No. 4007/2019

(IA No. 55518/2019 - STAY APPLICATION)

C.A. No. 3240-3241/2015

C.A. No. 5980-5995/2015

C.A. No. 5307/2015

C.A. No. 2402-2403/2016

C.A. No. 571-572/2016

C.A. No. 6092/2017

C.A. No. 9152/2017

C.A. No. 10629/2017

SLP(C) No. 16590/2018

Diary No(s). 16923/2018

(IA No.80131/2018-CONDONATION OF DELAY IN FILING and IA No.80145/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.80146/2018-STAY APPLICATION)

C.A. No. 8045-8046/2018

(FOR ADMISSION and IA No.102566/2018-STAY APPLICATION and IA No.102565/2018-CONDONATION OF DELAY IN FILING APPEAL)

C.A. No. 9139-9140/2018

(IA No.117857/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.117855/2018-STAY APPLICATION and IA No.117853/2018-CONDONATION OF DELAY IN FILING APPEAL)

C.A. No. 10071/2018

(FOR ADMISSION and I.R. and IA No.126679/2018-CONDONATION OF DELAY IN FILING and IA No.126687/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.126684/2018-STAY APPLICATION)

SLP(C) No. 21334/2019

C.A. No. 4959/2019

(IA No.71612/2019-CONDONATION OF DELAY IN FILING and IA No.71614/2019-EX-PARTE STAY)

C.A. No. 7483/2019

(IA No.122775/2019-CONDONATION OF DELAY IN FILING and IA No.122779/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.122778/2019-STAY APPLICATION)

C.A. No. 7155/2019

(FOR ADMISSION and IA No.131123/2019-EX-PARTE STAY and IA No.131122/2019-CONDONATION OF DELAY IN FILING APPEAL)

Diary No(s). 40710/2019

(IA No.185365/2019-CONDONATION OF DELAY IN FILING and IA No.185366/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.185367/2019-STAY APPLICATION)

Diary No(s). 44910/2019

(IA No.5855/2020-CONDONATION OF DELAY IN FILING and IA No.5857/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.5856/2020-EX-PARTE STAY)

C.A. No. 2634/2020

(IA No.42147/2020-CONDONATION OF DELAY IN FILING and IA No.42149/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

and IA No.42148/2020-EX-PARTE STAY)

C.A. No. 3546-3549/2020

(IA No.74417/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.74416/2020-EX-PARTE STAY and IA No.74415/2020-CONDONATION OF DELAY IN FILING APPEAL)

SLP(C) No. 10648/2017

(IA No. 120253/2017 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

SLP(C) No. 5299/2018

(IA No.19095/2018-CONDONATION OF DELAY IN FILING)

SLP(C) No. 25413-25416/2018

C.A. No. 11313-11314/2018

(IA No.160498/2018-CONDONATION OF DELAY IN FILING and IA No.160504/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.160502/2018-STAY APPLICATION)

Date : 08-09-2021 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.M. KHANWILKAR

HON'BLE MR. JUSTICE HRISHIKESH ROY

HON'BLE MR. JUSTICE C.T. RAVIKUMAR

For Parties:

Mr. Vipin Jain, Adv.

Mr. Mahesh Agarwal, Adv.

Mr. Ankur Saigal, Adv.

Mr. Vishal Agrawal, Adv.

Ms. Isha Shah, Adv.

Ms. Tuhina, Adv.,

Ms. Mansi Taneja, Adv.

Ms. Sayaree Basu Malik, Adv.

Mr. Ramnath Prabhu, Adv.

Mr. E. C. Agrawala, AOR

Mr. Vikramjeet Bannerjee, ASG

Ms. Seema Bengani, Adv.

Mr. B. Sunita Rao, Adv.

Ms. Vimla Sinha, Adv.

Mr. Sugosh Subramanayan, Adv.

Mr. Mukesh Kumar Maroria, AOR

Mr. V. Sridharan, Sr. Adv.

Ms. Charanya Lakshmikumaran, AOR

Mr. Aditya Bhattacharya, Adv.

Ms. Apeksha Mehta, Adv.

Ms. Mounica Kasturi, Adv.

Mr. Raj Bahadur Yadav, AOR

Mr. B. V. Balaram Das, AOR

Mr. Kabir Dixit, AOR

Mr. Rupesh Kumar, AOR

Ms. Neelam Sharma, Adv.

Ms. Pankhuri Shrivastava, Adv.

Mr. Alekshendra Sharma, Adv.

Mr. Mayank Nagi, Adv.

Mr. Sanjeev Sachdeva, Adv.

Ms. Vanita Bhargava, AOR

Mr. Ajay Bhargava, Adv.

Ms. Shweta Kabra, Adv.

Ms. Prerna Singh, Adv.

Mr. Anirban Bhattacharya, AOR

Mr. S. K. Bagaria, Sr. Adv.

Mr. R. Satish Kumar, Adv.

Mr. V. Susheatha, Adv.

Mr. P. V. Yogeswaran, AOR

Mr. Sujit Gosh, Adv.

Ms. Mannat Waraich, Adv.

Mr. Nikilesh Ramachandran, AOR

Mr. S. K. Bagaria, Sr. Adv.

Mr. R. Satish Kumar, Adv.

Ms. Deepika Nandakumar, Adv.

Mr. M.S. Saran Kumar, Adv.

Mr. Naresh Kumar, AOR

Ms. Kavita Jha, AOR

Mr. Shammi Kapoor, Adv.

Mr. Vishal Kumar, Adv.

Mr. Kishore Kunal, AOR

Mr. R. Chandrachud, AOR

Mr. Nageshwar Rao, Adv.

Mr. Pukhrambam Ramesh Kumar, AOR

Ms. Anupama Ngangom, Adv.

Mr. Karun Sharma, Adv.

Mr. Anurag, AOR

Mr. Naresh Thacker, Adv.

Mr. Nishant Shah, Adv.

Mr. Kumar Visalaksh, Adv.  
Mr. Udit Jain, Adv.  
Mr. Archit Gupta, Adv.  
Ms. Virangana Wadhawan, Adv.  
Mr. M. P. Devanath, AOR  
Mr. Mahfooz A. Nazki, AOR

Mr. Harish Bindhumadhavan, Adv.  
Mr. Ashwini Chandrasekharan, Adv.  
Ms. Disha Gursahaney, Adv.  
Mr. T. V. S. Raghavendra Sreyas, AOR  
Mr. Siddharth Vasudev, Adv.  
Ms. Gayatri Gulati, Adv.

Mr. Tushar Jarwal, Adv.  
Mr. Rahul Sateeraja, Adv.  
Mr. Anish Kapur, Adv.  
Mr. Deepak Thackur, Adv.  
Mr. Anurag Soan, Adv.  
Mr. Kunal Dutt, Adv.  
Ms. B. Vijayalakshmi Menon, AOR

Mr. Punit Dutt Tyagi, AOR

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

C.A. Nos. 3240-3241 of 2015 and Diary No. 44910 of 2019

Delay condoned.

The appeals are disposed of in terms of the signed order.

Pending applications, if any, stand disposed of.

SLP(C) No. 16590 of 2018

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

Accordingly, the special leave petition is disposed of leaving the questions of law open.

As prayed, the petitioner is granted liberty to revive the special leave petition, if the need/situation arises.

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

Rest of the matters

As requested by Mr. Vikramjit Banerjee, learned Additional Solicitor General, list these matters on 29.09.2021.

It is made clear that no request for further adjournment will be entertained, at the instance of the petitioner(s)/Department, on any count, on future dates.

Mr. Arvind Datar, learned senior counsel submits that the similar issue is involved in Civil Appeal No. 10349 of 2018.

Hence, list the Civil Appeal No. 10349 of 2018 alongwith these appeals.

(DEEPAK SINGH)  
COURT MASTER (SH)

(VIDYA NEGI)  
COURT MASTER (NSH)

[Signed order is placed on the file]