

ITEM NO.8

COURT NO.7

SECTION IV-A

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) Nos. 8004-8006/2022

(Arising out of impugned final judgment and order dated 12-03-2021 in ITA No. 315/2018 12-03-2021 in ITA No. 388/2018 12-03-2021 in ITA No. 313/2018 passed by the High Court of Karnataka at Bengaluru)

ADDITIONAL COMMISSIONER OF INCOME TAX & ANR.

Petitioner(s)

VERSUS

COFFEE DAY GLOBAL LTD.

Respondent(s)

(FOR ADMISSION and I.R.)

Date : 01-08-2022 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE K.M. JOSEPH  
HON'BLE MR. JUSTICE HRISHIKESH ROY

For Petitioner(s)

Mr. N. Venkataraman, ASG.  
Mr. P. V. Yogeswaran, Adv.  
Ms. Alka Agarwal, Adv.  
Mr. Sanjay Kumar Tyagi, Adv.  
Mr. Sughosh Subramanyam, Adv.  
Ms. Udai Khanna, Adv.  
Mr. Aniruddha Purushotham, Adv.  
Mr. Raj Bahadur Yadav, AOR

For Respondent(s)

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

Issue notice limited to the issue relating to disallowance of interest on borrowed capital under section 14A read with Rule 8 and the issue of disallowance under Section 36(1)(iii) of the Income Tax Act, 1961.

(NIDHI AHUJA)  
AR-cum-PS

(RENU KAPOOR)  
ASSISTANT REGISTRAR