

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

Petition(s) for Special Leave to Appeal (C) No(s). 10380/2022

(Arising out of impugned final judgment and order dated 20-09-2021 in ITA No. 174/2021 passed by the High Court Of Karnataka At Bengaluru)

PR. COMMISSIONER OF INCOME TAX 2 & ANR. Petitioner(s)

VERSUS

M/S CISCO SYSTEMS CAPITAL (INDIA) PVT. LTD. Respondent(s)

(FOR ADMISSION)

Date : 13-07-2022 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MS. JUSTICE BELA M. TRIVEDI

For Petitioner(s) Mr. N. Venkatraman, ASG
Ms. Aakanksha Kaul, Adv. (V.C.)
Mr. Prashant Singh, Adv.
Mr. Rajan Kumar Chourasia, Adv.
Mr. V. Chandrashekhhar Bharathi, Adv.
Mr. Aman Sahani, Adv.
Mr. Manek Singh, Adv.
Mr. Raj Bahadur Yadav, AOR

For Respondent(s)

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

The learned Additional Solicitor General states that this is a case of loan and not a case of deposit as the payment was not made for a specific purpose, on which at this stage we make no comment. He relies on the order of this Court in "*National Travel Services Versus Commissioner*

of Income Tax, Delhi, VIII" [(2018) 3 SCC 95] wherein the ratio/decision in "*CIT versus Ankitech Private Limited*" [(2012) 340 ITR 14] has been referred to a larger Bench. It is stated that the assessee in the said case had availed of the benefit of the Direct Tax Vivad se Vishwas Act, 2020.

Issue notice.

Dasti service, in addition, is permitted.

List in the month on November, 2022 along with SLP(C) No. 26331 of 2018.

(SONIA BHASIN)
COURT MASTER (SH)

(DIPTI KHURANA)
ASSISTANT REGISTRAR