

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL No(s). 9102 OF 2012

COMMISSIONER OF INCOME TAX, NEW DELHI

Appellant(s)

VERSUS

M/S EICHER GOODEARTH LTD.

Respondent(s)

with

CIVIL APPEAL No(s). 8968 OF 2014

O R D E R

In view of the Circular No. 17/2019 (F. No. 279/Misc.142/2007-ITJ(Pt.) dated 8th 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 Appeals are disposed of leaving the question of law open.

.....J.
(S. ABDUL NAZEER)

.....J.
(KRISHNA MURARI)

NEW DELHI
FEBRUARY 15, 2022

ITEM NO.6

COURT NO.7

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). 9102/2012

COMMISSIONER OF INCOME TAX, NEW DELHI

Appellant(s)

VERSUS

M/S EICHER GOODEARTH LTD.

Respondent(s)

WITH

C.A. No. 8968/2014 (XIV-A)

SLP(C) No. 17500/2018 (XIV)

SLP(C) No. 14944/2019 (III)
 (FOR ADMISSION and I.R. and IA No.90052/2019-CONDONATION OF DELAY
 IN FILING)

Diary No(s). 8192/2020 (III)
 (FOR ADMISSION and I.R. and IA No.63898/2020-CONDONATION OF DELAY
 IN FILING. I.A. NO. 69087 OF 2021 (APPLICATION FOR DETAGGING ON
 BEHALF OF THE RESPONDENT INSTEAD OF APPLICATION FOR DIRECTION.
 IA No. 36475/2021 - APPLICATION FOR PERMISSION
 IA No. 69087/2021 - APPROPRIATE ORDERS/DIRECTIONS
 IA No. 63898/2020 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 11015/2020 (IV-B)
 (FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
 68407/2020
 IA No. 68407/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
 JUDGMENT)

Diary No(s). 8193/2020 (III)
 (FOR ADMISSION and I.R. and IA No.45701/2020-CONDONATION OF DELAY
 IN FILING. I.A. NO. 71682 OF 2021 IS APPLICATION FOR DE-TAGGING ON
 BEHALF OF THE RESPONDENT INSTEAD OF APPLICATION FOR DIRECTION.
 IA No. 36481/2021 - APPLICATION FOR PERMISSION
 IA No. 71682/2021 - APPROPRIATE ORDERS/DIRECTIONS
 IA No. 45701/2020 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 21311/2019 (XIV)

Diary No(s). 24290/2018 (XIV)
 IA No. 26073/2021 - APPROPRIATE ORDERS/DIRECTIONS
 IA No. 106529/2018 - CONDONATION OF DELAY IN FILING)

Date : 15-02-2022 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S. ABDUL NAZEER
HON'BLE MR. JUSTICE KRISHNA MURARI

For Appellant(s) Mr. Balbir Singh, ASG
Mr. Arijit Prasad, Sr. Adv.
Mr. Santosh Kumar, Adv.
Ms. Monica Benjamikn, Adv..
Mr. Shyam Gopal, Adv.
Mr. Chinmayee Chandra, Adv.
Mr. Siddhant Kohli, Adv.
Ms. Surbhi Singh, Adv.
Mr. Raj Bahadur Yadav, AOR

Mrs. Anil Katiyar, AOR

For Respondent(s) Mr. Rajiv Saxena, Adv.
Mr. Ashwani Kumar Dubey, AOR
Ms. Sumangala Saxena, Adv.

Ms. Kavita Jha, AOR
Mr. Udit Naresh, Adv.

Mr. Bhargava V. Desai, AOR
Mr. Utkarsh Vats, Adv.

Mr. Arnav Kumar, Adv.
Mr. Rajat Mittal, AOR

Ms. Vanita Bhargava, Adv.
Mr. Ajay Bhargava, Adv.
Ms. Shweta kabra, Adv.
Ms. Purna Singh, Adv.
M/S. Khaitan & Co., AOR

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

In CA. Nos. 9102 OF 2012 & 8968 of 2014

The Appeals are disposed of due to low tax effect in view of the signed order.

Pending applications, if any, also stand disposed of.

IN SLP (C) No. 17500 of 2018, SLP(C) No. 11015 of 2020 and D. No. 24290 of 2018

Delay condoned.

The Petitions are disposed of due to low tax effect in view of the Circular No. 17/2019 (F. No. 279/Misc.142/2007-ITJ(Pt.) dated 8th August 2019 issued by the Department of Revenue, Ministry of Finance.

Pending applications, if any, also stand disposed of.

IN D. NOS. 8192 AND 8193 OF 2020

Mr. Balbir Singh, learned Additional solicitor General submits that the matters have been settled under Vivad se Vishwas Scheme. Therefore, he seeks permission of the Court to withdraw the Petitions.

Consequently, the Special Leave Petitions are dismissed as withdrawn.

In SLP (C) Nos. 14944 and 21311 of 2019

List tomorrow i.e. on 16.02.2022.

(NEELAM GULATI)
ASTT. REGISTRAR-cum-PS

(Signed order in CA. Nos. 9102 OF 2012
& 8968 of 2014 is placed on the file)

(RAM SUBHAG SINGH)
BRANCH OFFICER