

ITEM NO.37

Court 7 (Video Conferencing)

(REVISED)
SECTION XIV

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

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 15267/2020

(Arising out of impugned final judgment and order dated 24-07-2019 in ITA No. 532/2019 passed by the High Court of Delhi at New Delhi)

ASSISTANT COMMISSIONER OF INCOME TAX

Petitioner(s)

VERSUS

M/S AVAYA INDIA PVT LTD

Respondent(s)

(With IA No.98914/2020-CONDONATION OF DELAY IN FILING and IA No.98916/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 18-12-2020 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ASHOK BHUSHAN
HON'BLE MR. JUSTICE R. SUBHASH REDDY
HON'BLE MR. JUSTICE M.R. SHAH

For Petitioner(s) Mr. N. Venktaraman, ASG.
Mr. A. K. Panda, Sr. Adv.
Mr. Manish Pushkarna, Adv.
Mr. V. Chandrashekara Bharathi, Adv.
Mr. Digvijay Dam, Adv.
Mrs. Anil Katiyar, AOR

For Respondent(s) Dr. Shashwat Bajpai, Adv.
Mr. Praveen Swarup, AOR

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

Delay condoned.

The special leave petition is dismissed on the ground of low tax effect.

Question of law is left open.

Pending application stands disposed of.

(NIDHI AHUJA)
AR-cum-PS

(RENU KAPOOR)
BRANCH OFFICER

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Mrs. Anil Katiyar, AORFor Respondent(s) Dr. Shashwat Bajpai, Adv.
Mr. Mr. Praveen Swarup, AORUPON hearing the counsel the Court made the following
O R D E RThe special leave petition is dismissed on the ground
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Question of law is left open.

(NIDHI AHUJA)
AR-cum-PS(RENU KAPOOR)
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