

ITEM NO.33

COURT NO.12

SECTION III

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). 8554/2016

(Arising out of impugned final judgment and order dated 19-01-2015
in TA No. 799/2010 passed by the High Court Of Gujarat At
Ahmedabad)

COMMISSIONER OF INCOME TAX-I

Petitioner(s)

VERSUS

GUJARAT ALKALIES AND CHEMICALS LTD.

Respondent(s)

WITH

SLP(C) No. 14189/2017 (III)

SLP(C) No. 18872/2017 (III)

(FOR ADMISSION and I.R. and IA No.55774/2017-CONDONATION OF DELAY
IN FILING and IA No.55777/2017-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

SLP(C) No. 22586/2017 (III)

(FOR

FOR CONDONATION OF DELAY IN FILING ON IA 43674/2017

FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
43676/2017)

SLP(C) No. 25241/2019 (IX)

(FOR

FOR APPLICATION FOR PERMISSION ON IA 113546/2020

IA No. 113546/2020 - APPLICATION FOR PERMISSION)

SLP(C) No. 25429/2019 (IX)

SLP(C) No. 1561/2018 (III)

IA No. 107386/2017 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

SLP(C) No. 7397/2021 (XII)

(FOR ADMISSION and I.R.)

Date : 17-05-2023 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE DIPANKAR DATTA

For Petitioner(s) Mrs. Anil Katiyar, AOR

Mr. Balbir Singh, A.S.G.
Mr. Raj Bahadur Yadav, AOR
Mr. Shashank Bajpai, Adv.
Mr. Prahlad Singh, Adv.
Mr. Udai Khanna, Adv.
Mrs. Archana Pathak Dave, Adv.
Mr. Adit Khorana, Adv.
Ms. Monica Benjamin, Adv.

For Respondent(s) Mr. S Ganesh, Sr. Adv.
Mr. K. R. Sasiprabhu, AOR
Mr. Amit Mathur, Adv.
Mr. Vishnu Sharma A S, Adv.
Mr. Prakhar Agarwal, Adv.

Mr. Sabarish Subramanian, AOR
Mr. C Kranthi Kumar, Adv.
Mr. Vishnu Unnikrishnan, Adv.
Mr. Naman Dwivedi, Adv.
Mr. Danish Saifi, Adv.

Mr. S. Ravi Shankar, AOR
Mr. Amar Dave, Adv.
Mrs. S. Yamunah Nachiar, Adv.
Ms. Meghna Mukherjee, Adv.

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

SLP(C) No. 8554/2016, SLP(C) No. 14189/2017

Heard learned counsel for the parties.

This Court is not inclined to interfere with the impugned judgment and order of the High Court.

The special leave petitions are dismissed.

Pending applications, if any, are disposed of.

SLP(C) No. 18872/2017, SLP(C) No. 22586/2017, SLP(C) No. 25241/2019, SLP(C) No. 25429/2019, SLP(C) No. 1561/2018

Delay condoned.

The special leave petitions are dismissed in the light of orders of this Court in *Deputy Commissioner of Income Tax vs. Munjal Auto* in C.A. No. 6226/2013 and *Deputy Commissioner of Income Tax vs. Nirma Ltd.* in C.A. No. 10450/2017.

The order in *Munjal Auto* relied upon judgment of this Court in *Commissioner of Income Tax vs. M/s Chaphalkar Brothers*, 2018 (13 SCC) 358.

This Court is also satisfied that the terms of the scheme in this case require the recipient of the benefit to set up a new unit or substantially expand the existing unit and utilize substantial portion of the amount retained (at least 50% of the subsidy) for the capital purposes.

For these reasons, the impugned judgment does not call for interference.

The special leave petitions are dismissed.

Pending applications, if any, are disposed of.

SLP(C) No. 7397/2021

De-tag the matter and list on 18.07.2023.

(HARSHITA UPPAL)
SENIOR PERSONAL ASSISTANT

(MATHEW ABRAHAM)
COURT MASTER (NSH)