

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) No(s). 24716/2017

(Arising out of impugned final judgment and order dated 18-01-2017 in ITA No. 62/2016 passed by the High Court of Judicature at Allahabad)

COMMISSIONER OF INCOME TAX (TDS)

Petitioner(s)

VERSUS

M/S. PVR LTD

Respondent(s)

(FOR ADMISSION and I.R.)

WITH

SLP(C) No. 24717/2017

(FOR ADMISSION and I.R. and IA No.77378/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 28039/2017

(IA No.101130/2017-CONDONATION OF DELAY IN FILING and IA No.101132/2017-CONDONATION OF DELAY IN REFILING)

Date : 04-09-2018 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ABHAY MANOHAR SAPRE  
HON'BLE MR. JUSTICE S. ABDUL NAZEER

For Petitioner(s) Mr. T.C.Sharma, Adv.  
Mr. Zoheb Hossain, Adv.  
Ms. Saudamini Sharma, Adv.  
For Mrs. Anil Katiyar, AOR

For Respondent(s) Ms. Kavita Jha, Adv.  
Mr. Vaibhav Kulkarni, Adv.  
Mr. Dinesh Kumar Garg, AOR  
Mr. Abhishek Garg, Adv.  
Mr. Dhananjay Garg, AOR  
Mr. Deepak Mishra, Adv.

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

Delay condoned.

Since the tax effect/liability is less than the prescribed limit as mentioned in Circular No.3/2018 dated 11<sup>th</sup> July, 2018 issued by Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, New Delhi, we see no reason to interfere with the impugned orders. The special leave petitions are, accordingly, dismissed.

Pending applications shall also stand disposed of.

(ANITA MALHOTRA)  
COURT MASTER

(CHANDER BALA)  
COURT MASTER