ITEM NO.11+35 Court 3 (Video Conferencing) SECTION IV-A

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).12307/2021

(Arising out of impugned final judgment and order dated 02-09-2020 in ITA No. 227/2014 passed by the High Court of Karnataka at Bengaluru)

THE COMMISSIONER OF INCOME TAX & ANR. Petitioner(s)

VERSUS

M/S MAHAVEER MARVEL Respondent(s)

(FOR ADMISSION and I.R. and IA No.95792/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

WITH
SLP(C) No. 13064/2021 (IV-A)
(FOR ADMISSION)

SLP(C) No. 14010/2021 (IV-A)
(FOR ADMISSION and I.R. and IA No.114088/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 13-09-2021 These petitions were called on for hearing today.

CORAM : HON'BLE DR. JUSTICE D.Y. CHANDRACHUD
HON'BLE MRS. JUSTICE B.V. NAGARATHNA

For Petitioner(s) Mr. Sanjay Jain, ASG
Mr. Anmol Chandan, Adv.
Ms. Swati Ghildiyal, Adv.
Mr. Bhuwan Mishra, Adv.
Mr. Raj Bahadur Yadav, AOR

For Respondent(s)

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

The High Court has relied upon its decision in ITA No 13 of 2013 on the construction of Section 80IB (10) of the Income Tax Act 1961. It has been stated in the Special Leave Petitions that no Special Leave Petition was preferred against the judgment which has been relied upon due to low tax effect.

2 Issue notice, returnable in eight weeks.

3 Dasti, in addition, is permitted.

4 Counter affidavit shall be filed within a period of four weeks from the date of service.

(SANJAY KUMAR-I)
AR-CUM-PS

(SAROJ KUMARI GAUR)
COURT MASTER