

ITEM NO.22

Court 4 (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.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)**

**(With appln.(s) I.R. and IA No.95792/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Date : 19-08-2021 This petition was called on for hearing today.**

**CORAM :**

**HON'BLE DR. JUSTICE D.Y. CHANDRACHUD**  
**HON'BLE MR. JUSTICE M.R. SHAH**

**For Petitioner(s)** Ms. Swati Ghildiyal, Adv.  
Mr. Anmol Chandan, Adv.  
Mr. Bhuvan Mishra, Adv.  
Mr. Raj Bahadur Yadav, AOR

**For Respondent(s)**

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

- 1 The High Court while dismissing the appeal by revenue under Section 260A of the Income Tax Act 1961 relied upon its decision in ITA No 13 of 2013.
- 2 Ms Swati Ghildiyal, learned counsel appearing on behalf of the petitioner states that the decision in ITA No 13 of 2013 was not challenged due to low tax effect. The decision in ITA No 18 of 2013 relied on the decision in ITA No 13 of 2013 and has been challenged in SLP(C) Diary No 17756 of 2021 which is pending in defect. The defects be removed within a period of two weeks.
- 3 List the Special Leave Petition together with SLP(C) Diary No 17756 of 2021 on 13 September 2021.

**(CHETAN KUMAR)**  
**A.R. -cum-P.S.**

**(SAROJ KUMARI GAUR)**  
**COURT MASTER**