

ITEM NO.19 Court 2 (Video Conferencing) Revised for appearance*
SECTION III

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). 10169/2019

(Arising out of impugned final judgment and order dated 31-07-2018
in TA No. 901/2018 passed by the High Court Of Gujarat at
Ahmedabad)

THE PRINCIPAL COMMISSIONER OF INCOME TAX
VADODARA 1

Petitioner(s)

VERSUS

GUJARAT STATE FERTILIZERS AND CHEMICALS LTD.

Respondent(s)

WITH

SLP(C) No. 22885/2019 (III)
(FOR ADMISSION and I.R.)

SLP(C) No. 2655/2020 (III)

SLP(C) No. 15575/2020 (IV-A)
(FOR ADMISSION)

Date : 25-02-2022 This petition was called on for hearing today.
CORAM :

HON'BLE MR. JUSTICE UDAY UMESH LALIT
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA

For Petitioner(s) Mr. Sanjay Jain, ASG
Mr.D.L.Chidananda, Advocate
Mr.Adit khorana, Advocate
Ms.Akansha Kaul, Advocate
Mr.Om Prakash Shukla, Advocate
Mr. Raj Bahadur Yadav, AOR

For Respondent(s) Mr. Manish J. Shah, Adv.
Mr. D.N. Ray, Adv.
Mr. Dilip Kumar Nayak, Adv.
Ms. Disha Ray, Adv
Mrs. Sumita Ray, AOR*

Mr. Bhargava V. Desai, AOR
Mr. Utkarsh Vats, Advocate

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

SLP(C) No. 10169/2019

On the ground of low tax effect involved in the matter, the Special Leave Petition is dismissed, leaving all questions of law open.

SLP(C) No. 22885/2019 & SLP(C) No. 2655/2020

The Special Leave Petitions are dismissed.

SLP(C) No. 15575/2020

We see no reason to interfere. The Special Leave Petition is dismissed.

Pending applications, if any, shall stand disposed of in all the matters.

(INDU MARWAH)
COURT MASTER (SH)

(VIRENDER SINGH)
BRANCH OFFICER