

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

CIVIL APPEAL NO(S). 7363-7364/2021

COMMISSIONER OF SALES TAX M.P. & ANR.

Appellant(s)

VERSUS

PUNJAB NATIONAL BANK

Respondent(s)

(IA No. 244758/2023 - APPLICATION FOR PERMISSION
IA No. 62553/2018 - INTERLOCUTARY APPLICATION)

WITH

C.A. No. 5798/2022 (IV-C)

C.A. No. 7332/2021 (XII)

C.A. No. 7342/2021 (XII)

C.A. No. 7339/2021 (XII)

C.A. No. 7341/2021 (XII)

(IA No. 123526/2017 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

C.A. No. 7336/2021 (XII)

(IA No. 87078/2022 - AMENDMENT IN CAUSE TITLE

IA No. 115056/2017 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

C.A. No. 7338/2021 (XII)

(IA No. 124199/2017 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

C.A. No. 7340/2021 (XII)

(IA No. 123613/2017 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

C.A. No. 7337/2021 (XII)

(IA No. 107423/2020 - EXEMPTION FROM FILING AFFIDAVIT

IA No. 126076/2017 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT

IA No. 245579/2023 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES)

C.A. No. 7365/2021 (IV-C)

SLP(C) No. 18521-18522/2018 (IV-C)

(IA No. 119578/2021 - EXEMPTION FROM FILING AFFIDAVIT

IA No. 83326/2018 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT

IA No. 83328/2018 - EXEMPTION FROM FILING O.T.)

Diary No(s). 39385/2018 (XI-A)

(FOR ADMISSION and I.R.

IA No. 155490/2018 - CONDONATION OF DELAY IN FILING)

C.A. No. 2801/2024 (IV-C)

(I.R.)

C.A. No. 2802/2024 (IV-C)

(IA No. 5615/2020 - PERMISSION TO FILE ADDITIONAL

DOCUMENTS/FACTS/ANNEXURES)

C.A. No. 7125/2021 (III)

(FOR ADMISSION and I.R.)

C.A. No. 7123/2021 (III)

(IA No.88188/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.88189/2020-EXEMPTION FROM FILING O.T.)

C.A. No. 7124/2021 (III)

(FOR MODIFICATION OF COURT ORDER ON IA 34918/2022

IA No. 34918/2022 - MODIFICATION OF COURT ORDER)

C.A. No. 7122/2021 (III)

(FOR ADMISSION and I.R. and IA No.132303/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

IA No. 132303/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 21278/2021 (XII-A)

(IA No. 170298/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 31066/2022 (IX)

(FOR ADMISSION and I.R. and IA No.159041/2022-CONDONATION OF DELAY IN FILING)

C.A. No. 3351/2023 (XI-A)

C.A. No. 3352/2023 (XI-A)

C.A. No. 3353/2023 (XI-A)

FOR ADMISSION and I.R.

C.A. No. 3354/2023 (XI-A)

FOR ADMISSION and I.R.

C.A. No. 3355/2023 (XI-A)

C.A. No. 3356/2023 (XI-A)

FOR ADMISSION and I.R.

**C.A. No. 3357/2023 (XI-A)
FOR ADMISSION and I.R.**

**Diary No(s). 29932/2024 (IX)
(IA No.160571/2024-CONDONATION OF DELAY IN FILING and IA
No.160575/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
and IA No.160572/2024-EXEMPTION FROM FILING O.T. and IA
No.160578/2024-PERMISSION TO FILE LENGTHY LIST OF DATES)**

SLP(C) No. 27405/2024 (XII)

**Diary No(s). 13364/2025 (IV-C)
(IA No. 142309/2025 - CONDONATION OF DELAY IN FILING
IA No. 142310/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS
IA No. 142311/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

Date : 03-09-2025 These matters were called on for hearing today.

CORAM :

**HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE JOYMALYA BAGCHI**

For Appellant(s)

**Mr. Balbir Singh, Sr. Adv.
Mr. Aniruddha Joshi, Sr. Adv.
Mr. Aaditya Aniruddha Pande, AOR
Mr. Siddharth Dharmadhikari, Adv.
Mr. Shrirang B. Varma, Adv.
Mr. Bharat Bagla, Adv.
Mr. Naman Tondon, Adv.
Mr. Sourav Singh, Adv.
Mr. Aditya Krishna, Adv.
Mr. Adarsh Dubey, Adv.
Ms. Chitransha Singh Sikarwar, Adv.**

**Mr. Suresh Dutt Dobhal, AOR
Mr. Shikhar Kumar, Adv.
Mr. Abhinav Sharma, Adv.**

**Mr. Saurabh Mishra, Sr. Adv.
Mr. Sarthak Raizada Ga, Adv.
Mr. Sarad Kumar Singhania, AOR
Ms. Rashmi Singhania, Adv.**

Mr. Raj Bahadur Yadav, AOR

**Mr. Pallav Shishodia, Sr. Adv.
Mr. C. K. Sasi, AOR
Ms. Meena K Poullose, Adv.
Mr. K. Radhakrishnan, Sr. Adv.**

Ms. Misha Rohatgi, AOR
Mr. Nakul Mohta, Adv.
Mr. C. Kranthi Kumar, Adv.
Mr. Ayush Kashyap, Adv.
Ms. Sneha Menon, Adv.

Mr. Siddhartha Sinha, Adv.
Mr. Pashupathi Nath Razdan, AOR
Ms. Maitreyee Jagat Joshi, Adv.
Mr. Astik Gupta, Adv.
Ms. Akanksha Tomar, Adv.
Mr. Yaduven Rao, Adv.
Mr. Yaduven, Adv.

Mr. Vinay Navare, Sr. Adv.
Mr. Subodh S. Patil, AOR

Mr. Rabin Majumder, AOR
Mr. Sanjay Kapur, AOR

Mr. P. C. Sen, Sr. Adv.
Mr. Bharat Sood, Adv.
Mr. P. S. Sudheer, AOR
Mr. Rishi Maheshwari, Adv.
Ms. Anne Mathew, Adv.
Mr. Jai Govind M J, Adv.
Mr. Jashan Vir Singh, Adv.

Ms. Mrinal Gopal Elker, AOR
Mr. Sabarish Subramanian, AOR

Ms. Devina Sehgal, AOR
Mr. Yatharth Kansal, Adv.
Mr. M. Srikanth Varma, Adv.

For Respondent(s) Mr. Sanjay Kapur, AOR
Mr. Surya Prakash, Adv.
Ms. Shubhra Kapur, Adv.
Ms. Mahima Kapur, Adv.
Ms. Akankasha Bhatia, Adv.

Mr. C. K. Sasi, AOR
Ms. Meena K Poullose, Adv.

Mr. P.B.Suresh, Sr. Adv.
Mr. Vipin Nair, AOR
Mr. Aditya Narendranath, Adv.
Ms. M.B.Ramya, Adv.
Ms. Deeksha Gupta, Adv.
Ms. Puspita Basak, Adv.

Mr. Arun Aggarwal, AOR
Ms. Anshika Agarwal, Adv.
Mr. Lovelesh Kukreja, Adv.

Mrs. Geetha Kovilan, AOR

Mr. Vipin Kumar Jai, AOR
Mrs. Gurinder Jai, Adv.
Mr. Vipul Jai, Adv.
Ms. Sanjna Dua, Adv.

Ms. Mayuri Raghuvanshi, AOR
Mr. Vyom Raghuvanshi, Adv.
Ms. Akanksha Rathore, Adv.

Mr. Himanshu Munshi, AOR
Mr. Anitesh Choudhary, Adv.
Mr. Siddhant Munshi, Adv.

Mr. O. P. Gaggar, AOR
Mr. Sachindra Karn, Adv.

Mr. Sarad Kumar Singhanian, AOR

Ms. Mrinal Gopal Elker, AOR
Mr. Aditya Chaudhary, Adv.

Mr. Krishan Kumar, AOR

Mr. M Sathiyarayanan, Sr. Adv.
Mr. M. A. Chinnasamy, AOR
Mrs. C Rubavathi, Adv.
Mr. C Raghavendren, Adv.
Mr. P Raja Ram, Adv.
Mr. Devansh Tyagi, Adv.
Mr. Padhmanabha Raja Kr, Adv.

Ms. Praveena Gautam, AOR
Mr. Pawan Shukla, Adv.
Ms. Tissy Annie Thomas, Adv.
Mr. Rohan Bansla, Adv.

Mr. Rajesh Kumar Gautam, AOR
Mr. Anant Gautam, Adv.
Mr. Deepanjal Choudhary, Adv.
Ms. Likivi Jakhalu, Adv.
Mr. Rishi Chauhan, Adv.
Mr. Hanu Parashar, Adv.
Ms. Azal Aekram, Adv.

Mrs. Usha Singh, Adv.
Mr. Siddharth Mittal, AOR

Dr. K.p.kylasanatha Pillay, Sr. Adv.
Mr. A. Venayagam Balan, AOR
Mrs. Santhanalakshmi, Adv.
Mr. Puneet Thakur, Adv.

Mr. Subham Saigal, Adv.
Ms. Shagufa Salim, AOR

Mr. K V Jagdishvaran, Adv.
Ms. G. Indira, AOR
Mr. P Gandepan, Adv.
Ms. Amrita Kumari, Adv.
Ms. Anjali Singh, Adv.
Ms. Raniba Pangnila, Adv.

Mr. S Dwarakanath, A.S.G.
Mr. Rupesh Kumar, Sr. Adv.
Mr. Padmesh Mishra, Adv.
Mr. Shantnu Sharma, Adv.
Mr. Rajan Kumar Choursia, Adv.
Mr. Raj Bahadur Yadav, AOR
Mr. Purnendu Bajpai, Adv.

Mr. Sunny Choudhary, AOR
Mr. Ashok Mathur, AOR

Mr. S Dwarakanath, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. Pamesh Mishra, Adv.
Mr. Shantanu Sharma, Adv.
Mr. Rajan Kumar Chaurasia, Adv.

Mr. Viraj Kadam, Adv.
Mr. Soumya Dutta, AOR
Mr. Rahul Kumar, Adv.

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

Application for substitution of the appellant in
C.A. No. 5798/2022 has been filed, the same is allowed.

Appellant's counsel to file amended memo of parties.

List on 12.11.2025.

(RADHA SHARMA)
ASTT. REGISTRAR-cum-PS

(DIVYA BABBAR)
COURT MASTER (NSH)