

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). 5107/2015

COMMISSIONER OF INCOME TAX

APPELLANT (S)

VERSUS

M/S VIJAY STEEL INDUSTRIES.

RESPONDENT (S)

WITH

C.A. Nos.15553-56/2017 @ SLP(C) No. 6003-6006/2014, C.A. No. 1995-1998/2014, C.A. No. 5035/2015, C.A. Nos.15563-64/2017 @ SLP(C) No. 8110-8111/2016, C.A. No. 6574/2014, C.A. No. 6825-6828/2013, C.A. No. 7229-7232/2013, C.A. No. 6229/2013, C.A. No. 6230/2013, C.A. No. 7122/2013, C.A. No. 7121/2013, C.A. No. 6821-6824/2013, C.A. No. 6765/2013, C.A. No. 15557/2017 @ SLP(C) No. 35169 of 2015, C.A. No. 8630/2013, C.A. No. 5113/2015, C.A. No. 7118/2013, C.A. No. 5114/2015, C.A. No. 7224-7227/2013, C.A. No. 7120/2013, C.A. No. 7119/2013, C.A. No. 5112/2015, C.A. No. 10541-10543/2013, C.A. No. 8338/2013, C.A. No. 5553-5556/2014, C.A. No. 8631/2013, C.A. No. 8339/2013, C.A. No. 8629/2013, C.A. No. 9509-9511/2013, C.A. No. 9518/2013, C.A. No. 8632/2013, C.A. No. 8628/2013, C.A. No. 10544-10547/2013, C.A. No. 10536-10540/2013, C.A. No. 9525-9527/2013, C.A. No. 9520-9523/2013, C.A. No. 10514/2013, C.A. No. 9508/2013, C.A. No. 9519/2013, C.A. No. 10548-10551/2013, C.A. No. 5557-5560/2014, C.A. No. 10552/2013, C.A. No. 9512-9514/2013, C.A. No. 9233-9235/2013, C.A. No. 9517/2013, C.A. No. 9516/2013, C.A. No. 9515/2013, C.A. No. 9524/2013, C.A. No. 4393/2014, C.A. No. 10559/2013, C.A. No. 5561/2014, C.A. No. 10554/2013, C.A. No. 9528-9531/2013, C.A. No. 10893-10895/2013, C.A. No. 10555-10558/2013, C.A. No. 10395/2013, C.A. No. 11022/2013, C.A. No.15558/2017 @ SLP(C) No. 37835/2013, C.A. No. 10892/2013, C.A. No. 179/2014, C.A. No. 15559/2017 @ SLP(C) No. 363/2014, C.A. No. 11023/2013, C.A. No. 769/2014, C.A. No. 954/2014, C.A. No. 950-953/2014, C.A. No. 15560/2017 @ SLP(C) No. 11323/2015, C.A. No. 15561/2017 @ SLP(C) No. 4006/2014, C.A. No. 15562/2017 @ SLP(C) No. 15966/2014 & C.A. No. 8416/2014.

O R D E R

Leave granted in SLP(C) No. 6003-6006/2014, SLP(C) No. 35169 of 2015, SLP(C) No. 37835/2013, SLP(C) No. 363/2014, SLP(C) No.

11323/2015, SLP(C) No. 4006/2014, SLP(C) No. 15966/2014 & SLP(C) No. 8110-8111/2016.

After hearing the learned counsel for the parties we find that the issue raised in these appeals is covered against the Revenue by the decision of this Court in "Commissioner of Income Tax, Madras Vs. Ponni Sugars and Chemicals Ltd." reported in (2008) 9 SCC 337, or in the alternate, in "Commissioner of Income Tax Vs. M/s. Meghalaya Steels Ltd.", reported in (2016) 3 SCALE 192.

Therefore, the appeals of the Revenue are dismissed and the appeal(s) of the assessee(s) is allowed.

However, in a particular case, if it is found that the facts or issue is different, liberty is granted to the Revenue to make an appropriate application.

.....J.
[A.K. SIKRI]

.....J.
[ASHOK BHUSHAN]

NEW DELHI;

SEPTEMBER 21, 2017.

ITEM NO.103

COURT NO.6

SECTION XVI -A

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s). 5107/2015

COMMISSIONER OF INCOME TAX

Appellant(s)

VERSUS

M/S VIJAY STEEL INDUSTRIES.

Respondent(s)

WITH

SLP(C) No. 5947/2015 (IX)
SLP(C) No. 5946/2015 (IX)
SLP(C) No. 5948/2015 (IX)
SLP(C) No. 6003-6006/2014 (XVI -A)
C.A. No. 1995-1998/2014 (XVI -A)
C.A. No. 5035/2015 (XIV)
SLP(C) No. 8110-8111/2016 (IV-B)
C.A. No. 6574/2014 (XVI -A)
C.A. No. 6825-6828/2013 (XVI -A)
C.A. No. 7229-7232/2013 (XVI -A)
C.A. No. 6229/2013 (XVI -A)
C.A. No. 6230/2013 (XVI -A)
C.A. No. 7122/2013 (XVI -A)
C.A. No. 7121/2013 (XVI -A)
C.A. No. 6821-6824/2013 (XVI -A)
C.A. No. 6765/2013 (XVI -A)
C.A. No. 5113/2015 (XVI -A)
C.A. No. 7118/2013 (XVI -A)
C.A. No. 5114/2015 (XVI -A)
C.A. No. 7224-7227/2013 (XVI -A)
C.A. No. 7120/2013 (XVI -A)
C.A. No. 7119/2013 (XVI -A)
C.A. No. 5112/2015 (XVI -A)
C.A. No. 10541-10543/2013 (XVI -A)
C.A. No. 8338/2013 (XVI -A)
C.A. No. 5553-5556/2014 (XVI -A)
C.A. No. 8631/2013 (XVI -A)
C.A. No. 8339/2013 (XVI -A)
C.A. No. 8629/2013 (XVI -A)
C.A. No. 8630/2013 (XVI -A)
C.A. No. 9509-9511/2013 (XVI -A)
C.A. No. 9518/2013 (XVI -A)
C.A. No. 8632/2013 (XVI -A)
C.A. No. 8628/2013 (XVI -A)
C.A. No. 10544-10547/2013 (XVI -A)
C.A. No. 10536-10540/2013 (XVI -A)
C.A. No. 9525-9527/2013 (XVI -A)
C.A. No. 9520-9523/2013 (XVI -A)

C.A. No. 10514/2013 (XVI -A)
C.A. No. 9508/2013 (XVI -A)
C.A. No. 9519/2013 (XVI -A)
C.A. No. 10548-10551/2013 (XVI -A)
C.A. No. 5557-5560/2014 (XVI -A)
C.A. No. 10552/2013 (XVI -A)
C.A. No. 9512-9514/2013 (XVI -A)
C.A. No. 9233-9235/2013 (XVI -A)
C.A. No. 9517/2013 (XVI -A)
C.A. No. 9516/2013 (XVI -A)
C.A. No. 9515/2013 (XVI -A)
C.A. No. 9524/2013 (XVI -A)
C.A. No. 4393/2014 (XVI -A)
C.A. No. 10559/2013 (XVI -A)
C.A. No. 5561/2014 (XVI -A)
C.A. No. 10554/2013 (XVI -A)
C.A. No. 9528-9531/2013 (XVI -A)
C.A. No. 10893-10895/2013 (XVI -A)
C.A. No. 10555-10558/2013 (XVI -A)
C.A. No. 10395/2013 (XVI -A)
C.A. No. 11022/2013 (XVI -A)
SLP(C) No. 37835/2013 (XIV)
C.A. No. 10892/2013 (XVI -A)
C.A. No. 179/2014 (XVI -A)
SLP(C) No. 363/2014 (XVI -A)
C.A. No. 11023/2013 (III)
C.A. No. 769/2014 (XVI -A)
C.A. No. 954/2014 (XVI -A)
C.A. No. 950-953/2014 (XVI -A)
SLP(C) No. 11323/2015 (XIV)
SLP(C) No. 4006/2014 (XIV)
SLP(C) No. 15966/2014 (XVI -A)
SLP(C) No. 35169/2015 (IV-B)
C.A. No. 8416/2014 (XVI -A)

Date : 21-09-2017 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE ASHOK BHUSHAN

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 Mr. Shishir Deshpande, AOR

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

SLP(C) No. 5947/2015, SLP(C) No. 5946/2015 & SLP(C) No. 5948/2015

Leave granted.

Tag with Civil Appeal No. 11184 of 2016.

SLP(C) No. 6003-6006/2014, C.A. No. 1995-1998/2014, C.A. No. 5035/2015, C.A. No. 6574/2014, C.A. No. 6825-6828/2013, C.A. No. 7229-7232/2013, C.A. No. 6229/2013, C.A. No. 6230/2013, C.A. No. 7122/2013, C.A. No. 7121/2013, C.A. No. 6821-6824/2013, C.A. No. 6765/2013, SLP(C) No. 35169 of 2015, C.A. No. 8630/2013, C.A. No. 5113/2015, C.A. No. 7118/2013, C.A. No. 5114/2015, C.A. No. 7224-7227/2013, C.A. No. 7120/2013, C.A. No. 7119/2013, C.A. No. 5112/2015, C.A. No. 10541-10543/2013, C.A. No. 8338/2013, C.A. No. 5553-5556/2014, C.A. No. 8631/2013, C.A. No. 8339/2013, C.A. No. 8629/2013, C.A. No. 9509-9511/2013, C.A. No. 9518/2013, C.A. No. 8632/2013, C.A. No. 8628/2013, C.A. No. 10544-10547/2013, C.A. No. 10536-10540/2013, C.A. No. 9525-9527/2013, C.A. No. 9520-9523/2013, C.A. No. 10514/2013, C.A. No. 9508/2013, C.A. No. 9519/2013, C.A. No. 10548-10551/2013, C.A. No. 5557-5560/2014, C.A. No. 10552/2013, C.A. No. 9512-9514/2013, C.A. No. 9233-9235/2013, C.A. No. 9517/2013, C.A. No. 9516/2013, C.A. No. 9515/2013, C.A. No. 9524/2013, C.A. No. 4393/2014, C.A. No. 10559/2013, C.A. No. 5561/2014, C.A. No. 10554/2013, C.A. No. 9528-9531/2013, C.A. No. 10893-10895/2013, C.A. No. 10555-10558/2013, C.A. No. 10395/2013, C.A. No. 11022/2013, SLP(C) No. 37835/2013, C.A. No. 10892/2013, C.A. No. 179/2014, SLP(C) No. 363/2014, C.A. No. 11023/2013, C.A. No. 769/2014, C.A. No. 954/2014, C.A. No. 950-953/2014, SLP(C) No. 11323/2015, SLP(C) No. 4006/2014, SLP(C) No. 15966/2014 & C.A. No. 8416/2014.

Leave granted in SLP(C) No. 6003-6006/2014, SLP(C) No. 35169 of 2015, SLP(C) No. 37835/2013, SLP(C) No. 363/2014, SLP(C) No. 11323/2015, SLP(C) No. 4006/2014 & SLP(C) No. 15966/2014.

The appeals are dismissed in terms of the common signed order SLP(C) No. 8110-8111/2016.

Leave granted.

The appeals are allowed in terms of the above said common signed order.

(ASHWANI KUMAR)
COURT MASTER

(MALA KUMARI SHARMA)
COURT MASTER

(Signed order is placed on the file)