

ITEM NO. 101(PH)

COURT NO.4

SECTION IIIA

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. 1501 OF 2008

M/S. HIMATSINGKA SEIDE LTD.

Appellant (s)

VERSUS

COMMISSIONER OF INCOME TAX  
(With office report)  
WITH

Respondent(s)

SLP(C) NO. 10359-10360 of 2011

SLP(C) NO. 10990 of 2013  
(With office report)SLP(C) NO. 11030 of 2011  
(With appln. for c/delay in filing SLP)Civil Appeal NO. 147 of 2013  
(With office report)SLP(C) NO. 15860 of 2013  
(With office report)SLP(C) NO. 15950 of 2012  
(With office report)SLP(C) NO. 17055 of 2013  
(With office report)SLP(C) NO. 19182 of 2012  
(With appln. for c/delay in filing SLP and with office report)SLP(C) NO. 19183 of 2012  
(With appln. for c/delay in filing SLP and with office report)SLP(C) NO. 19184 of 2012  
(With appln. for c/delay in filing SLP and with office report)SLP(C) NO. 19185 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19186 of 2012

(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19189 of 2012

(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19190 of 2012

(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19191 of 2012

(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19192 of 2012

(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19193 of 2012

(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19194 of 2012

(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19195 of 2012

(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19197 of 2012

(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19198 of 2012

(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19199 of 2012

(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19200 of 2012

(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19201 of 2012

(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19202 of 2012

(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19204 of 2012

(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19205 of 2012

(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19206 of 2012

(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19207 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19208 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19211 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19212 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19213-19214 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19215 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19216 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19217 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19218 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19219 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19221 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 19222-19223 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 20276 of 2013  
(With office report)

SLP(C) NO. 21454 of 2012  
(With appln. for c/delay in filing SLP)

SLP(C) NO. 25455 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 27297 of 2012  
(With appln. for c/delay in filing SLP and c/delay in refiling SLP  
and with office report)

SLP(C) NO. 27469 of 2012  
(With appln. for c/delay in filing SLP and c/delay in refiling SLP  
and with office report)

SLP(C) NO. 28980 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 29128 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 30188 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 30290 of 2012  
(With appln. for c/delay in filing SLP and c/delay in refiling SLP  
and with office report)

SLP(C) NO. 32065-32066 of 2011  
(With appln. for c/delay in filing SLP and c/delay in refiling SLP  
and with office report)

SLP(C) NO. 34824 of 2011  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 34850 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) NO. 35435 of 2012  
(With office report)

SLP(C) NO. 35439 of 2012  
(With office report)

SLP(C) NO. 3677 of 2012

SLP(C) NO. 3797 of 2012

SLP(C) NO. 3799 of 2012  
(With office report)

SLP(C) NO. 3803 of 2012  
(With office report)

SLP(C) NO. 3804 of 201 (With office report)

SLP(C) NO. 5785 of 2013  
(With office report)

Civil Appeal NO. 7853 of 2012

Civil Appeal NO. 7854 of 2012  
(With appln. for revocation of leave)

Civil Appeal NO. 8788 of 2012

Civil Appeal NO. 8789 of 2012

Civil Appeal NO. 8790 of 2012

Civil Appeal NO. 8791 of 2012

Civil Appeal NO. 8912 of 2012  
(With office report)

SLP(C) NO. 9465 of 2012  
(With Appln. for c/delay in filing SLP and with office report)

SLP(C) No. 24415 of 2013  
(With office report)

SLP(C) No...CC 10147 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) No...CC 10573 of 2012  
(With appln. for c/delay in filing SLP and permission to raise  
addl. question of law and with office report)

SLP(C) Nos...CC 10658-10659 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) No...CC 10963 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) No...CC 10971 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) No...CC 11537 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) No...CC 14412 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) No...CC 17421 of 2012  
(With appln. for c/delay in filing SLP and with office report)

SLP(C) No. 21931 of 2012  
(With appln. for c/delay in filing SLP and office report)

SLP(C) No. 10097 of 2013

(With appln. for permission to file lengthy list of dates and with prayer for interim relief and office report)

SLP(C) No. 11945 of 2013

(With office report)

Date: 19/09/2013 These Appeals/SLPs. were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE H.L. DATTU  
HON'BLE MR. JUSTICE SUDHANSU JYOTI MUKHOPADHAYA  
HON'BLE MR. JUSTICE M.Y. EQBAL

For Appellant(s) Mr. G. Sarangan, Sr. Adv.  
Mr. Sanjay Kunur, Adv.  
Mr. Ramesh Keswani, Adv.  
for M/S Keswani & Co., Adv.

For Appellant(s)/  
Respondent(s) Mr. Arijit Prasad, Adv.  
Ms. Rekha Pandey, Adv.  
Mr. S. Wasim A Qadri, Adv.  
Mr. N Annapoorani, Adv.  
Mr. B.V. Balaram Das, Adv.  
Mrs Anil Katiyar, Adv.

For Appellant(s) Mr. Farrokh Irani, Adv.  
Mr. K.V.Mohan, Adv.  
Mr. R.K. Raghavan, Adv.  
Mr. K.V. Balakrishnan, Adv.

For Respondent(s) Mr. M.S. Syali, Sr. Adv.  
SLPs.10097 &11945/13 Mr. Mr. Mayank Nagi, Adv.  
Mr. Rameshwar Prasad Goyal, Adv.

Mr. Chythanya, Adv.  
Mr. S. Sukumaran, Adv.  
Mr. Anand Sukumar, Adv.  
Mr. Bhupesh Kumar Pathak, Adv.  
Ms. Meera Mathur, Adv.

Mr. Chythanya, Adv.  
Mr. S. Sukumaran, Adv.  
Mr. Anand Sukumar, Adv.  
Mr. Bhupesh Kuamr Pathak, Adv.  
Ms. Meera Mathur, Adv.

Mr. K.R. Vasudevan, Adv.  
Mr. V. Balachandran, Adv.

Mr. S. Ganesh, Sr. Adv.  
Mr. T Suryanarayan, Adv.  
Mr. Kunal Verma, Adv.  
Ms. Tanmayee, Adv.  
Ms. Arpita, Adv.

Mr. Vabhav Kulkani, Adv.  
Ms. Kavita Jha, Adv.

Mr. Abhay A Jena, Adv.  
Mr. Ranjit Raut, Adv.  
Ms. Bina Gupta, Adv.  
Mr. Anuj Dhir, Adv.

Mr. Avinash Kr. Lakhanpal, Adv.

Mr. R.N. Keshwani, Adv.

Mr. Sameer Goel, Adv.  
Mr. Lalit Chauhan, adv.  
Mr. Galav Shamra, Adv.  
for M/s. Parekh & Co., Adv.

Mr. Satyen Sethi, Adv.  
Mr. A.T. Panda, Adv.  
Mr. Rameshwar Prasad Goyal, Adv.

Mr. R.P. Bhatt, Sr. Adv.  
Mr. Mukesh Butani, Adv.  
Mr. Rahul Yadav, Adv.  
Mr. H. Raghavendra Rao, Adv.

Ms. Anuradha Dutt, Adv.  
Mr. Pawan Sharma, Adv.  
Mr. Sachit Jolly, Adv.  
Ms. B Vijayalakshmi Menon, Adv.

Mr. Senthil Jagadeesan, Adv.

Mr. S. Ganesh, Sr. Adv.  
Ms. Nandini Gore, Adv.  
Mr. Debmalya Banerjee, Adv.  
Mr. Dilpreet Singh, Adv.  
Ms. Manik Karanjawala, Adv.  
for Ms. Karanjawala & Co., Adv.

Mr. Nikhil Nayyar, Adv.  
Ms. Pritha Srikumar Iyer, Adv.  
Mr. Dhananjay Baijal, Adv.

Mr. Nageswar Rao, Adv.  
Ms. Sayaree Basu Mallik, Adv.  
Mr. Ambhoj Kumar Sinha, Adv.

Mr. Mohit Jolly, Adv.  
Mr. Udit Mendiratta, Adv.  
Mr. Sakya Singha Chaudhuri, Adv.

Mr. Jay Savla, Adv.  
Ms. Renuka Sahu, Adv.

Mr. Rajesh Mahale, Adv.

Mr. Pratap Venugopal, Adv.  
Ms. Surekha Raman, Adv.  
Ms. Meenakshi Chauhan, Adv.  
for M/s K.J. John & Co., Adv.

Mr. Dheeraj Nair, Adv.  
Ms. Smita Bhargava, Adv.

Mr. K.T. Anantha Raman, Adv.  
Mr. Vasudevan Raghavan, Adv.

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

C.A. No. 1501/2008  
The civil Appeal is dismissed.

Rest of the matters  
Delay condoned.

Leave granted in the special leave petitions.

Statement of case be filed within three weeks.

List after three weeks.

[ Charanjeet Kaur ]  
Court Master

[ Vinod Kulvi ]  
Asstt. Registrar

[Signed order in C.A. 1501/08 is placed on the file]

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 1501 OF 2008

M/s HIMATSINGKA SEIDE LTD. .. APPELLANT(S)

Versus

COMMISSIFONER OF INCOME TAX .. RESPONDENT(S)

O R D E R

1. We have heard learned counsel for the parties to the *lis*.

2. Having perused the records and in view of the facts and circumstances of the case, we are of the opinion that the Civil Appeal being devoid of any merit deserves to be dismissed and is dismissed accordingly.

Ordered accordingly.

.....J.  
(H.L. DATTU)

.....J.  
(SUDHANSU JYOTI MUKHOPADHAYA)

.....J.  
(M.Y. EQBAL)

NEW DELHI,  
SEPTEMBER 19, 2013.