

ITEM NO.1501

COURT NO.2

SECTION XVI

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. 7257/2011

BHARTI CELLULAR LTD.NOW BHARTI AIRTEL LIMITED

APPELLANT(S)

VERSUS

ASSISTANT C.I.T CIRCLE 57 & ANR.

RESPONDENT(S)

WITH

CIVIL APPEAL NOS. 2652-2653, 4949-4950 AND 4947-4948 OF 2015; 7455 OF 2018; 111 AND 2860 OF 2021; 8902 OF 2022; 7729, 7735, 7736, 7737, 7738, 7739, 7740, 7741, 7742, 7743, 7679, 7680, 7681, 7682, 7744, 7745, 7746, 7747, 7748, 7848, 7849, 7852, 7853, 7854, 7855, 7856, 7857 AND 7859 OF 2023; AND 3514, 3515, 3516 AND 3517 OF 2024

Date : 28-02-2024 These appeals were called on for pronouncement of Judgment today.

For Appellant(s)

Mr. Praveen Kumar, AOR

Mr. N Venkatraman, A.S.G.
Mr. Arijit Prasad, Sr. Adv.
Mr. Rupesh Kumar, Sr. Adv.
Mr. Raj Bahadur Yadav, AOR
Mrs. Alka Agarwal, Adv.
Mr. Digvijay Dam, Adv.
Mr. V C Bharathi, Adv.
Mr. Santosh Kumar, Adv.
Mr. Prahlad Singh, Adv.

For Respondent(s)

Mr. Raj Bahadur Yadav, AOR

Mr. Mahesh Agarwal, Adv.
Mr. Rishi Agrawala, Adv.
Ms. Sayree Basu Mullick, Adv.
Mr. M.s. Ananth, Adv.
Ms. Syree Basu Mullick, Adv.
Ms. Madhvi Agarwal, Adv.
Ms. Madhavi Agarwal, Adv.
Ms. Sayaree Basu Mallik, Adv.
Ms. Madhavi Agrawal, Adv.
Mr. Abhinabh Garg, Adv.

Mr. E. C. Agrawala, AOR

Mr. Harish Pandey, AOR

Mr. Kavin Gulati, Sr. Adv.

Mr. Sachit Jolly, Adv.

Ms. Anuradha Dutt, Adv.

Ms. Disha Jham, Adv.

Ms. Soumya Singh, Adv.

Ms. B. Vijayalakshmi Menon, AOR

Mr. Arvind P. Datar, Sr. Adv.

Mr. Ajay Vohra, Sr. Adv.

Mr. Kumar Visalaksh, Adv.

Mr. Udit Jain, Adv.

Mr. Archit Gupta, Adv.

Mr. Arihant Tater, Adv.

Mr. Ajitesh Dayal Singh, Adv.

Mr. Ajitesh Dayal Singh, Adv.

Mr. Praveen Kumar, Adv.

Mr. Harish Pandey, Adv.

Mr. Abhishek Vikas, AOR

Hon'ble Mr. Justice Sanjiv Khanna pronounced the judgment of the Bench comprising His Lordship and Hon'ble Mr. Justice S.V.N. Bhatti.

The appeal(s) filed by the assessee - cellular mobile service providers, challenging the judgment of the High Court at Calcutta are allowed and the judgment is set aside. The appeals filed by the Revenue challenging the judgments of High Courts of Rajasthan, Karnataka, Bombay and Orissa are dismissed in terms of the reportable judgment.

Pending application(s), if any, also stand disposed of.

(BABITA PANDEY)

AR-CUM-PS

(Reportable judgment after changes/corrections is placed on the file)

(R.S. NARAYANAN)

ASSISTANT REGISTRAR

* Revised in terms of corrigendum number F.3/Ed. B.J./28/2024 dated 22.05.2025. Judgment, after incorporating changes in terms of the corrigendum, uploaded.

ITEM NO.1501

COURT NO.2

SECTION XVI

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. 7257/2011

BHARTI CELLULAR LTD.NOW BHARTI AIRTEL LIMITED

APPELLANT(S)

VERSUS

ASSISTANT C.I.T CIRCLE 57 & ANR.

RESPONDENT(S)

WITH

CIVIL APPEAL NOS. 2652-2653, 4949-4950 AND 4947-4948 OF 2015; 7455 OF 2018; 111 AND 2860 OF 2021; 8902 OF 2022; 7729, 7735, 7736, 7737, 7738, 7739, 7740, 7741, 7742, 7743, 7679, 7680, 7681, 7682, 7744, 7745, 7746, 7747, 7748, 7848, 7849, 7852, 7853, 7854, 7855, 7856, 7857 AND 7859 OF 2023; AND 3514, 3515, 3516 AND 3517 OF 2024

Date : 28-02-2024 These appeals were called on for pronouncement of Judgment today.

For Appellant(s) Mr. Praveen Kumar, AOR

Mr. N Venkatraman, A.S.G.
Mr. Arijit Prasad, Sr. Adv.
Mr. Rupesh Kumar, Sr. Adv.
Mr. Raj Bahadur Yadav, AOR
Mrs. Alka Agarwal, Adv.
Mr. Digvijay Dam, Adv.
Mr. V C Bharathi, Adv.
Mr. Santosh Kumar, Adv.
Mr. Prahlad Singh, Adv.

For Respondent(s) Mr. Raj Bahadur Yadav, AOR

Mr. Mahesh Agarwal, Adv.
Mr. Rishi Agrawala, Adv.
Ms. Sayree Basu Mullick, Adv.
Mr. M.s. Ananth, Adv.
Ms. Syree Basu Mullick, Adv.
Ms. Madhvi Agarwal, Adv.
Ms. Madhavi Agarwal, Adv.
Ms. Sayaree Basu Mallik, Adv.
Ms. Madhavi Agrawal, Adv.
Mr. Abhinabh Garg, Adv.
Mr. E. C. Agrawala, AOR

Mr. Harish Pandey, AOR

Mr. Kavin Gulati, Sr. Adv.

Mr. Sachit Jolly, Adv.

Ms. Anuradha Dutt, Adv.

Ms. Disha Jham, Adv.

Ms. Soumya Singh, Adv.

Ms. B. Vijayalakshmi Menon, AOR

Mr. Arvind P. Datar, Sr. Adv.

Mr. Ajay Vohra, Sr. Adv.

Mr. Kumar Visalaksh, Adv.

Mr. Udit Jain, Adv.

Mr. Archit Gupta, Adv.

Mr. Arihant Tater, Adv.

Mr. Ajitesh Dayal Singh, Adv.

Mr. Ajitesh Dayal Singh, Adv.

Mr. Praveen Kumar, Adv.

Mr. Harish Pandey, Adv.

Mr. Abhishek Vikas, AOR

Hon'ble Mr. Justice Sanjiv Khanna pronounced the judgment of the Bench comprising His Lordship and Hon'ble Mr. Justice S.V.N. Bhatti.

The appeals filed by the assessee - cellular mobile service providers, challenging the judgments of the High Courts of Delhi and Calcutta are allowed and these judgments are set aside. The appeals filed by the Revenue challenging the judgments of High Courts of Rajasthan, Karnataka and Bombay are dismissed in terms of the reportable judgment.

Pending application(s), if any, also stand disposed of.

(BABITA PANDEY)
COURT MASTER (SH)

(Reportable judgment is placed on the file)

(R.S. NARAYANAN)
ASSISTANT REGISTRAR