

ITEM NO.101

COURT NO.3

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 LD

Appellant(s)

VERSUS

ASSISTANT C.I.T CIRCLE 57 & ANR.

Respondent(s)

WITH

C.A. Nos. 2652-2653/2015 (IV-A)

C.A. Nos. 4949-4950/2015 (IV-A)

C.A. Nos. 4947-4948/2015 (IV-A)

Diary No. 13836/2018 (XV)

(FOR ADMISSION and I.R. and IA No.64253/2018-CONDONATION OF DELAY IN FILING)

Diary No. 14241/2018 (XV)

(IA No. 70179/2018 - CONDONATION OF DELAY IN FILING)

Diary No. 15192/2018 (XV)

(IA No. 75876/2018 - CONDONATION OF DELAY IN FILING)

Diary No. 15863/2018 (XV)

(IA No. 71534/2018 - CONDONATION OF DELAY IN FILING)

Diary No. 16017/2018 (XV)

(FOR ADMISSION and I.R. and IA No.83338/2018-CONDONATION OF DELAY IN FILING)

Diary No. 17876/2018 (XV)

(FOR ADMISSION and I.R. and IA No.74533/2018-CONDONATION OF DELAY IN FILING)

Diary No. 24221/2018 (XV)

(FOR ADMISSION and I.R. and IA No.96493/2018-CONDONATION OF DELAY IN FILING and IA No. 49449/2021 - AMENDMENT IN CAUSE TITLE)

C.A. No. 7455/2018 (XV)

(IA No.98668/2018-CONDONATION OF DELAY IN FILING)

Diary No. 25484/2018 (XV)

(IA No. 23462/2021 - ADDITION / DELETION / MODIFICATION PARTIES, IA

No. 137805/2018 - CONDONATION OF DELAY IN FILING and IA No. 137804/2018 - CONDONATION OF DELAY IN REILING / CURING THE DEFECTS)

Diary No. 42786/2018 (XV)

(IA No. 170903/2018 - CONDONATION OF DELAY IN FILING)

Diary No. 44872/2018 (XV)

(IA No. 178804/2018 - CONDONATION OF DELAY IN FILING)

Diary No. 700/2019 (XV)

(FOR ADMISSION and I.R. and IA No.16546/2019-CONDONATION OF DELAY IN FILING)

Diary No. 4160/2019 (XV)

(FOR ADMISSION and I.R. and IA No.62643/2019-CONDONATION OF DELAY IN FILING, IA No.62645/2019-CONDONATION OF DELAY IN REILING and IA No. 49452/2021 - AMENDMENT IN CAUSE TITLE)

SLP(C) No. 14023/2019 (XV)

(IA No. 49428/2021 - AMENDMENT IN CAUSE TITLE)

SLP(C) No. 19738/2019 (XV)

(IA No. 49446/2021 - AMENDMENT IN CAUSE TITLE)

SLP(C) No. 6987/2020 (XV)

(IA No. 49433/2021 - AMENDMENT IN CAUSE TITLE)

SLP(C) No. 11754/2020 (IX)

(IA No. 49422/2021 - AMENDMENT IN CAUSE TITLE)

SLP(C) No. 11205/2020 (IX)

(IA No. 49445/2021 - AMENDMENT IN CAUSE TITLE)

SLP(C) No. 11327/2020 (IX)

(IA No. 49443/2021 - AMENDMENT IN CAUSE TITLE)

SLP(C) No. 11466/2020 (IX)

(IA No. 49436/2021 - AMENDMENT IN CAUSE TITLE)

C.A. No. 111/2021 (III)

(FOR ADMISSION and I.R. and IA No.117653/2020-CONDONATION OF DELAY IN FILING)

C.A. No. 2860/2021 (III)

(FOR ADMISSION and I.R.)

SLP(C) No. 1327/2021 (IX)

(FOR ADMISSION and I.R. and IA No. 37293/2021 - ADDITION / DELETION / MODIFICATION PARTIES)

SLP(C) No. 303/2021 (IX)

SLP(C) No. 76/2021 (IX)

(IA No. 140669/2021 - APPLICATION FOR PERMISSION)

SLP(C) No. 16108/2020 (IX)

(FOR ADMISSION and I.R. and IA No.137102/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 812/2021 (IX)

(FOR ADMISSION and I.R. and IA No. 37301/2021 - ADDITION / DELETION / MODIFICATION PARTIES)

SLP(C) No. 2755/2021 (IX)

(FOR ADMISSION and I.R. and IA No. 49431/2021 - AMENDMENT IN CAUSE TITLE)

C.A. No. 8902/2022 (III)

SLP(C) No. 2305/2021 (IX)

(IA No. 49424/2021 - AMENDMENT IN CAUSE TITLE)

SLP(C) No. 2268/2021 (IX)

(FOR ADMISSION and I.R.)

SLP(C) No. 2814/2021 (IX)

(FOR ADMISSION and I.R.)

SLP(C) No. 3370/2023 (IX)

(FOR ADMISSION and I.R. and IA No.21249/2023-CONDONATION OF DELAY IN FILING and IA No.21252/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No. 24731/2023 (XI-A)

(FOR ADMISSION and I.R. and IA No.125599/2023-CONDONATION OF DELAY IN FILING and IA No.125603/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 17222/2023 (XI-A)

(IA No.133479/2023-CONDONATION OF DELAY IN FILING and IA No.133478/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 19268/2023 (XI-A)

(IA No.150808/2023-CONDONATION OF DELAY IN FILING and IA No.150815/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 09-11-2023 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE S.V.N. BHATTI

For Appellant(s)

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. Praveen Kumar, AOR
Mr. Harish Pandey, Adv.

Mr. Balbir Singh, A.S.G.
Mr. N. Venkatraman, A.S.G. (N/P)
Mr. Arijit Prasad, Sr. Adv.
Mr. Raj Bahadur Yadav, AOR
Mr. Digvijay Dam, Adv.
Mr. V.C. Bharathi, Adv.
Mr. Santosh Kumar, Adv.
Mr. Rupesh Kumar, Adv.
Mr. Prahlad Singh, Adv.
Mr. Alka Agarwal, Adv.
Ms. Ankita Anilkumar Singh, Adv.
Mr. Deepak Kumar, Adv.
Mr. Indrajit Prasad, Adv.
Mr. Shyam Gopal, Adv.
Mr. Aditya Rathore, Adv.
Mr. Naman Tandon, Adv.
Mr. Samarvir Singh, Adv.
Mr. Prasenjeet Mohapatra, Adv.

For Respondent(s)

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Mr. Prahlad Singh, Adv.
Mr. Alka Agarwal, Adv.
Ms. Ankita Anilkumar Singh, Adv.
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Mr. Naman Tandon, Adv.
Mr. Samarvir Singh, Adv.
Mr. Prasenjeet Mohapatra, Adv.

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Mr. Udit Jain, Adv.
Mr. Archit Gupta, Adv.
Mr. Arihant Tater, Adv.
Mr. Ajitesh Dayal Singh, Adv.
Mr. Abhishek Vikas, AOR

Mr. Mahesh Agarwal, Adv.
Mr. Rishi Agrawala, Adv.
Ms. Sayree Basu Mullick, Adv.
Ms. Madhvi Agarwal, Adv.
Mr. M.S. Ananth, Adv.
Ms. Sayree Basu Mullik, Adv.
Mr. Abhinabh Garg, Adv.
Mr. E.C. Agrawala, AOR

Mr. Arvind P. Datar, Sr. Adv.
Mr. Ajay Vohra, Sr. Adv.
Mr. Kumar Visalaksh, Adv.
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Mr. Archit Gupta, Adv.
Mr. Arihant Tater, Adv.
Mr. Ajitesh Dayal Singh, Adv.
Mr. Praveen Kumar, Adv.
Mr. Harish Pandey, AOR

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

Delay condoned.

Application(s) for addition/deletion of concerned parties in
the respective appeal(s)/petition(s) is/are allowed.

Application(s) for amendment of cause title in respective
appeals/petitions is/are allowed.

Leave granted in the special leave petitions.

Arguments heard.

Judgment reserved.

The tax-payers are directed to file an affidavit of an authorized officer stating that the agreements placed on record by them with the franchises/distributors are applicable and governed the rights and obligations during the relevant assessment year(s) in question.

In case different agreement(s) was applicable to the relevant year(s), the said agreement(s) will be placed on record.

The aforesaid affidavit will be filed within a period of fifteen days from today.

**(DEEPAK GUGLANI)
AR-cum-PS**

**(R.S. NARAYANAN)
ASSISTANT REGISTRAR**