

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

Petition(s) for Special Leave to Appeal (C) No(s). 25006/2012

(Arising out of impugned final judgment and order dated 07-02-2012
in ITA No. 404/2011 passed by the High Court of Delhi at New Delhi)

COMMISSIONER OF INCOME TAX VI

Petitioner(s)

VERSUS

VIRTUAL SOFT SYSTEMS LTD.

Respondent(s)

WITH

SLP(C) Nos. 29129/2012, 35430/2012, 33942/2012, 8381/2013,
5262/2013, 3610/2013, 5229/2013, 22197-22198/2013, 8586/2014,
16153/2014, 13875/2014, 17581/2015, 22953/2015, 22954/2015,
24590/2015, 24576/2015 and 25944/2015

Date : 09-11-2017 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE R.K. AGRAWAL
HON'BLE MR. JUSTICE ABHAY MANOHAR SAPREFor Petitioner(s) Mr. K.Radhakrishnan,Sr.Adv.
Mr. Om Prakash Shukla,Adv.
Mr. H.R.Rao,Adv.
Mr. Alok Shukla,Adv.
Mr. Yajur Sharma,Adv.
For Mrs. Anil Katiyar, AORFor Respondent(s) Mr. Kavin Gulati,Sr.Adv.
Mr. Santosh Kumar-I, AOR
Mr. Jagmohan Sharma,Adv.

Mr. S.Krishnan,Adv.
Mrs. Rani Chhabra, AOR

Mr. Nikhil Nayyar, AOR
Ms. Pritha Sri Kumar,Adv.
Ms. Arunima Kedia,Adv.

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

Hearing concluded.

Judgment reserved.

(ANITA MALHOTRA)
COURT MASTER

(SUMAN JAIN)
COURT MASTER

List of books/Acts referred to:

1. Income Tax Act, 1961
2. (2009) 13 SCC 1 paragraphs 18, 27, 30 to 32
3. (2010) 2 SCC 548 paragraphs 55 to 56