

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 5811 OF 2012

COMMISSIONER OF INCOME TAX ... Appellant(s)

Versus

M/S. VASISTH CHAY VYAPAR LTD. ... Respondent(s)

WITH

CIVIL APPEAL NOS. 5798 OF 2012, 5796 OF 2012, 5802 OF 2012, 5797 OF 2012, 5801 OF 2012, 5800 OF 2012, 5803 OF 2012, 5804 OF 2012, 5805 OF 2012, 5806 OF 2012, 5807 OF 2012, 5808 OF 2012, 5809 OF 2012, 5810 OF 2012, 5812 OF 2012, 5813 OF 2012, 998 OF 2013, 2450 OF 2017, 2449 OF 2017, 4555 OF 2017, 8977 OF 2017, 18059 OF 2017 AND Civil Appeal No.23488 of 2017 @ SLP(C) Nos. 25729 of 2012, Civil Appeal No.23489 of 2017 @ 26757 of 2015, Civil Appeal No.23490 of 2017 @ 23426 of 2017, Civil Appeal No.23491 of 2017 @ 28651 of 2017, Civil Appeal Nos.23492-23496 of 2017 @ 28678-28682 of 2017 and Civil Appeal No.23497 of 2017 @ 33565 of 2017.

O R D E R

Leave granted.

Having gone through the impugned judgment in the aforesaid appeals, we are of the view that the consideration of the question has been given a full and meaningful reasoning and we agree with the same.

As a result, all the aforesaid appeals are dismissed.

However, in Civil Appeal No. 998 of 2013 and SLP(C) No.

28678-28682 of 2017, learned counsel appearing for the appellant state that there is an error apparent in the judgment as the facts are similar to the facts of all other cases whereas the High Court has segregated his case and stated that his facts are different. We record the statement and permit the appellant to file a review petition before the High Court. However, if such a review petition is filed within a period of four weeks from today, the same shall be disposed of on merits.

.....J.
(ROHINTON FALI NARIMAN)

.....J.
(NAVIN SINHA)

New Delhi,
Dated: 13th December, 2017.

ITEM NO.101

COURT NO.12

SECTION XIV

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). 5811/2012

C.I.T

Appellant(s)

VERSUS

M/S VASISTH CHAY VYAPAR LTD.

Respondent(s)

(AT TOP)

WITH

C.A. No. 2450/2017 (III)

C.A. No. 2449/2017 (III)

C.A. No. 4555/2017 (III)

C.A. No. 5812/2012 (XIV)

C.A. No. 5813/2012 (XIV)

C.A. No. 5798/2012 (XIV)

C.A. No. 5796/2012 (XIV)

C.A. No. 5802/2012 (XIV)

C.A. No. 5797/2012 (XIV)

C.A. No. 5801/2012 (XIV)

SLP(C) No. 25729/2012 (XIV)

C.A. No. 5800/2012 (XIV)

C.A. No. 5803/2012 (XIV)

C.A. No. 5804/2012 (XIV)

SLP(C) No. 26757/2015 (IX)

(Ref Id Registrar Court order 29.07.2016, Registry to process the matter for listing before the Hon'ble Court,)

C.A. No. 5805/2012 (XIV)

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Mr. Tushar Jarwal, Adv.
Mr. Rahul Sateerja, Adv.

Mr. Vinay Navare, Adv.
Ms. Gwan Kartika, Adv.
Ms. Abha R. Sharma, AOR

Mrs. Anil Katiyar, AOR

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

Delay condoned, if any.

The appeals are dismissed in terms of the signed order.

Pending applications, if any, shall stand disposed of.

(SHASHI SAREEN)
AR CUM PS

(SAROJ KUMARI GAUR)
BRANCH OFFICER

(Signed order is placed on the file)