

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

Petition(s) for Special Leave to Appeal (C) No(s).
24362-24363/2013

(Arising out of impugned final judgment and order dated 03-09-2012
in GA No. 2029/2012 03-09-2012 in ITAT No. 175/2012 passed by the
High Court At Calcutta)

COMMISSIONER OF INCOME TAX KOLKATA XII

Petitioner(s)

VERSUS

M/S CALCUTTA EXPORT COMPANY

Respondent(s)

WITH

SLP (C) No. 11139/2014 (XIV)
SLP (C) No. 18274/2014 (XIV)
SLP (C) No. 11140/2014 (XII-A)
SLP (C) No. 6406/2017 (III)
SLP (C) No. 14698/2014 (III)
SLP (C) No. 26649/2014 (III)
SLP (C) No. 22282/2014 (III)
SLP (C) No. 19974/2014 (III)
SLP (C) No. 36797/2014 (XII-A)
SLP (C) No. 24879/2014 (XIV)
SLP (C) No. 30611/2014 (XII-A)
SLP (C) No. 24747/2014 (III)
SLP (C) No. 24748/2014 (III)
SLP (C) No. 26780/2014 (III)
SLP (C) No. 24750/2014 (III)
SLP (C) No. 24749/2014 (III)
SLP (C) No. 3512/2015 (III)
SLP (C) No. 19305/2015 (XIV)
SLP (C) No. 26781/2014 (III)
SLP (C) No. 29246/2014 (III)
SLP (C) No. 30639/2014 (III)
SLP (C) No. 36421/2014 (III)
SLP (C) No. 34200/2014 (III)
SLP (C) No. 35170/2015 (XII-A)
SLP (C) No. 12098/2015 (IV-A)
SLP (C) No. 14580/2015 (XIV)
SLP (C) No. 12097/2015 (IV-A)
SLP (C) No. 2377/2015 (IV-A)
SLP (C) No. 12099/2015 (IV-A)
SLP (C) No. 12101/2015 (IV-A)
SLP (C) No. 12079/2015 (XII-A)
SLP (C) No. 7583/2015 (XII-A)
SLP (C) No. 7156/2015 (III)
SLP (C) No. 10432/2015 (XII-A)
SLP (C) No. 9747/2015 (III)

SLP(C) No. 17567/2016 (XII-A)
SLP(C) No. 9904/2015 (XV)
SLP(C) No. 19169/2015 (IV-A)
T.C.(C) No. 102/2015 (XVI -A)
SLP(C) No. 28514/2015 (XV)
(service not complete.)
SLP(C) No. 28447/2015 (III)
(TO BE LISTED ALONGWITH CONNECTED MATTER)
SLP(C) No. 13854/2016 (IV-A)
SLP(C) No. 16454/2016 (III)
S.L.P.(C)...CC No. 11917/2016 (IV-A)
S.L.P.(C)...CC No. 12371/2016 (IX)
SLP(C) No. 23676/2016 (XV)
SLP(C) No. 26173/2016 (III)
SLP(C) No. 6277/2017 (XV)
(service not complete.)
SLP(C) No. 29859/2017 (III)
(IA No.105350/2017-CONDONATION OF DELAY IN FILING and IA
No.105353/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
and IA No.105351/2017-CONDONATION OF DELAY IN REFILING)
Diary No(s). 18542/2017 (III)
(FOR CONDONATION OF DELAY IN FILING ON IA 58874/2017
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
58875/2017)
Diary No(s). 18576/2017 (III)
(IA FOR CONDONATION OF DELAY IN FILING ON IA 52655/2017
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
52658/2017)
SLP(C) No. 23488/2017 (III)
(IA No.59103/2017-CONDONATION OF DELAY IN FILING)
SLP(C) No. 19747/2017 (III)
SLP(C) No. 19751/2017 (III)
SLP(C) No. 19726/2017 (III)
Diary No(s). 20508/2017 (III)
(FOR CONDONATION OF DELAY IN FILING ON IA 69748/2017)
SLP(C) No. 23081/2017 (III)
(IA No.77540/2017-CONDONATION OF DELAY IN FILING)
SLP(C) No. 22584/2017 (III)
(FOR ADMISSION and I.R. and IA No.76757/2017-CONDONATION OF DELAY
IN FILING)
SLP(C) No. 23489/2017 (III)
SLP(C) No. 23054/2017 (XIV)
(IA No.77838/2017-CONDONATION OF DELAY IN FILING and IA
No.77841/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 29789/2017 (III)
(IA No.105195/2017-CONDONATION OF DELAY IN FILING)
SLP(C) No. 29867/2017 (III)
(FOR ADMISSION and I.R. and IA No.106008/2017-CONDONATION OF DELAY
IN FILING)
SLP(C) No. 29852/2017 (III)
(IA No.105478/2017-CONDONATION OF DELAY IN FILING)

SLP(C) No. 30953/2017 (III)
(IA No.112184/2017-CONDONATION OF DELAY IN FILING and IA No.112191/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.112186/2017-CONDONATION OF DELAY IN REFILING)

SLP(C) No. 29872/2017 (III)
(FOR ADMISSION and I.R. and IA No.107400/2017-CONDONATION OF DELAY IN FILING and IA No.107405/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 29855/2017 (III)
(IA No.107218/2017-CONDONATION OF DELAY IN FILING)
SLP(C) No. 29874/2017 (III)

([TO BE TAKEN UP ALONGWITH ITEM NO. 9 I.E. D.NO.29950/2017])

SLP(C) No. 32190/2017 (III)
(FOR ADMISSION and I.R. and IA No.118259/2017-CONDONATION OF DELAY IN FILING)

SLP(C) No. 30336/2017 (III)
(IA No.110677/2017-CONDONATION OF DELAY IN FILING)
SLP(C) No. 32887/2017 (III)

(IA No.120242/2017-CONDONATION OF DELAY IN FILING and IA No.120243/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
SLP(C) No. 32991/2017 (III)

(FOR ADMISSION and I.R. and IA No.122711/2017-CONDONATION OF DELAY IN FILING)

Date : 05-12-2017 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE R.K. AGRAWAL
HON'BLE MR. JUSTICE ABHAY MANOHAR SAPRE

For Petitioner(s) Mr. K. Radhakrishnan, Sr. Adv.
Mr. S. Wasim A. Qadri, Adv.
Mr. D.L. Chidanand, Adv.
Mr. H. R. Rao, Adv.
Ms. Sadhna Sandhu, Adv.
Mrs. Anil Katiyar, AOR

Ms. Pritha Srikumar, AOR
Ms. Arunima Kedia, Adv.

For Respondent(s) Mr. R.P. Bhat, Sr. Adv.
Ms. Anushree Prashit Kapadia, Adv
Ms. Priyanka Rathi, Adv.

Mr. Santosh Paul, Adv
Mr. Joseph Aristotle, Adv.
Ms. Priya Aristotle, AOR
Mr. Ashish yadav, Adv.
Mr. Sreenath S., Adv.

Mr. Rajeev Saxena, Adv.
Mr. Ashwani Kumar Dubey, AOR

Mr. Ajay Choudhary, AOR

Mr. Hiren Dasan, AOR
Mr. Harish Dasan, Adv.
Mr. Rahul Arya, Adv.
Mr. Chand Qureshi, Adv.

Mr. Trideep Pais, Adv.
Mr. N.K. Verma, Adv.
Mr. Gautam Narayan, AOR

Mr. Puneet Jain, Adv.
Ms. Christi Jain, AOR
Mr. Abhinav Gupta, Adv.
Mr. Harsh Jain, Adv.

Mrs. Anil Katiyar, AOR

Mr. Salil Kapoor, Adv.
Ms. Sanai Kapoor, Adv.
Ms. Soumya Singh, Adv.
Ms. Ananya Kapoor, Adv.
Mr. Sumit Lalchandani, Adv.
Mr. Praveen Swarup, AOR

Dr. Rakesh Gupta, Adv.
Ms. Monika Ghai, Adv.
Ms. Shyamalima Borah, Adv.
Mr. Ambhoj Kumar Sinha, AOR

Ms. Manisha T. Karia, AOR
Ms. Nidhi Nagpal, Adv.
Ms. Saumya, Adv.
Mr. S. Mangal, Adv.

Mr. Jay Savla, AOR
Ms. Renuka Sahu, Adv.
Mr. Prabhat Chaurasia, Adv.

Ms. Manju Jetley, AOR

Mr. Nikilesh Ramachandran, AOR

Mr. Jai Wadhwa, Adv.
Mr. Kashyap Kumar Dwivedi, Adv.
Mr. Abhishek Anand Rai, Adv.
Dr. Sushil Balwada, AOR

Mr. Lakshmeesh S. Kamakhi, Adv.
Mr. Soheb Rahman, Adv.
Mr. Ajit Sharma, AOR

Mr. K. V. Mohan, AOR
Mr. R.K. Raghavan, Adv.
Mr. K.V. Balakrishnan, Adv.

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

We have heard learned counsel for the parties.

Hearing concluded.

Judgment reserved.

(KUSUM LATA SYAL)
SENIOR PERSONAL ASSISTANT

(CHANDER BALA)
BRANCH OFFICER