

ITEM NO.101

COURT NO.13

SECTION XIV-A

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). 4072/2014

SHARP BUSINESS SYSTEM

THR. FINANCE DIRECTOR MR. YOSHIHISA MIZUNO

APPELLANT(S)

VERSUS

COMMISSIONER OF INCOME TAX-III N.D.

RESPONDENT(S)

[PART-HEARD BY : HON'BLE MANOJ MISRA AND HON'BLE UJJAL BHUYAN, JJ.]

WITH

SLP(C) No. 16277/2014 (XII)

IA No. 88927/2018 - I/A FOR DETAGGING

SLP(C) No. 719/2020 (IX)

IA No. 193115/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT

Diary No(s). 22308/2022 (XII)

IA No. 114870/2022 - CONDONATION OF DELAY IN FILING

SLP(C) No. 24756/2014 (XII)

Date : 10-09-2025 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA

HON'BLE MR. JUSTICE UJJAL BHUYAN

For Appellant(s) Mr. Ajay Vohra, Sr. Adv.
Mr. Vaibhav Kulkarni, Adv.
Mr. Aniket Deepak Agrawal, AOR
Mr. Akash Shukla, Adv.

Mr. Raj Bahadur Yadav, AOR

For Respondent(s) Mr. Arvind P. Datar, Sr. Adv.
Mr. Ajay Vohra, Sr. Adv.
Mr. Prakash Kumar, Adv.
Mr. Rahul Gupta, AOR

Mr. Arvind P. Datar, Sr. Adv.
Mr. Amarjit Singh Bedi, Adv.
Ms. Surekha Raman, Adv.
Mr. Shreyash Kumar, Adv.
Mr. Harshit Singh, Adv.

Mr. Yashwant Sanjenbam, Adv.
M/S. K J John And Co, AOR

Mr. S. Dwarakanath, A.S.G.
Mr. Rupesh Kumar, Sr. Adv.
Mr. Raj Bahadur Yadav, AOR
Mr. Prashant Singh Ii, Adv.
Mr. Siddharth Sinha, Adv.
Ms. Sonali Jain, Adv.
Mr. Sarthak Karol, Adv.
Mr. Rajat Vaishnaw, Adv.
Mr. Mudit Bansal, Adv.
Mr. S.Vijay Adithya, Adv.
Ms. Aditi Dani, Adv.
Mr. Prabhakar Yadav, Adv.
Mr. Abhyudey Kabra, Adv.
Mr. M. Upadhyay, Adv./AOR

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

- 1 Heard Mr. Arvind P.Datar, Mr. Ajay Vohra, learned senior counsel and Mr. S. Dwarakanath learned additional solicitor general appearing for the respective parties.
2. Judgment reserved.

(NIRMALA NEGI)
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)
COURT MASTER (NSH)