

ITEM NO.1504

COURT NO.14

SECTION XIV-A

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

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)

With

CIVIL APPEAL NO. 15048 of 2025
(Arising out of SLP(C) NO. 16277/2014

CIVIL APPEAL NO. 15049 of 2025
(Arising out of SLP(C) NO. 719/2020

CIVIL APPEAL NO. 15050 of 2025
(Arising out of SLP(C) NO. 38046/2025
(Arising out of DIARY NO. 22308/2022

CIVIL APPEAL NO. 15051 of 2025
(Arising out of SLP(C) NO. 24756/2014

Date : 19-12-2025 These appeals were called on for pronouncement of judgment today.

For Appellant(s) : Mr. Raj Bahadur Yadav, AOR

Mr. Ajay Vohra, Sr. Adv.
Mr. Aniket Deepak Agrawal, AOR
Mr. Vaibhav Kulkarni, Adv.
Mr. Akash Shukla, Adv.

For Respondent(s) :

Mr. Prakash Kumar, Adv.
Mr. Rahul Gupta, AOR

M/S. K J John And Co, AOR
Mr. Arvind P Datar, Sr. Adv.
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.
Mr. Sidharth Nair, Adv.

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

Hon'ble Mr Justice Ujjal Bhuyan pronounced the judgment of the Bench comprising Hon'ble Mr Justice Manoj Misra and His Lordship.

Leave granted in SLP(C) No. 16277/2014, SLP(C) No. 24756/2014, SLP(C) No. 719/2020 and SLP(C) No.____/2025 (arising out of Diary No. 22308/2022).

The appeals are disposed of in terms of the reportable judgment, which is placed on record.

Pending application(s), if any shall stand disposed of.

(CHETAN ARORA)
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)
COURT MASTER (NSH)