

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). 18001/2017

(Arising out of impugned final judgment and order dated 17-03-2017 in TA No. 888/2015 passed by the High Court Of Gujarat At Ahmedabad)

CADILA HEALTHCARE LTD.

Petitioner(s)

VERSUS

PRINCIPAL COMMISSIONER OF INCOME TAX 1

Respondent(s)

WITH

T.C.(C) No. 32/2019 (XVI-A)

T.C.(C) No. 10/2020 (XVI-A)

T.C.(C) No. 12/2020 (XVI-A)

T.C.(C) No. 11/2020 (XVI-A)

T.C.(C) No. 8/2020 (XVI-A)

T.C.(C) No. 9/2020 (XVI-A)

T.C.(C) No. 7/2020 (XVI-A)

T.C.(C) No. 17/2020 (XVI-A)

T.C.(C) No. 13/2020 (XVI-A)

T.C.(C) No. 14/2020 (XVI-A)

T.C.(C) No. 15-16/2020 (XVI-A)

T.C.(C) No. 48/2020 (XVI-A)

T.C.(C) No. 75/2020 (XVI-A)

T.C.(C) No. 49/2020 (XVI-A)

T.C.(C) No. 65/2020 (XVI-A)

T.C.(C) No. 47/2020 (XVI-A)

T.C.(C) No. 62/2020 (XVI-A)

T.C.(C) No. 67/2020 (XVI-A)

T.C.(C) No. 70/2020 (XVI-A)
T.C.(C) No. 57/2020 (XVI-A)
T.C.(C) No. 54/2020 (XVI-A)
T.C.(C) No. 64/2020 (XVI-A)
T.C.(C) No. 53/2020 (XVI-A)
T.C.(C) No. 72/2020 (XVI-A)
T.C.(C) No. 69/2020 (XVI-A)
T.C.(C) No. 73/2020 (XVI-A)
T.C.(C) No. 74/2020 (XVI-A)
T.C.(C) No. 76/2020 (XVI-A)
T.C.(C) No. 60/2020 (XVI-A)
T.C.(C) No. 44/2020 (XVI-A)
T.C.(C) No. 43/2020 (XVI-A)
T.C.(C) No. 79/2020 (XVI-A)
T.C.(C) No. 66/2020 (XVI-A)
T.C.(C) No. 55/2020 (XVI-A)
T.C.(C) No. 77/2020 (XVI-A)
T.C.(C) No. 45/2020 (XVI-A)
T.C.(C) No. 78/2020 (XVI-A)
T.C.(C) No. 46/2020 (XVI-A)
T.C.(C) No. 63/2020 (XVI-A)
T.C.(C) No. 61/2020 (XVI-A)
T.C.(C) No. 21/2020 (XVI-A)
T.C.(C) No. 30/2020 (XVI-A)
T.C.(C) No. 26/2020 (XVI-A)
T.C.(C) No. 22/2020 (XVI-A)

T.C.(C) No. 23/2020 (XVI-A)
T.C.(C) No. 24/2020 (XVI-A)
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T.C.(C) No. 27/2020 (XVI-A)
T.C.(C) No. 25/2020 (XVI-A)
T.C.(C) No. 50/2020 (XVI-A)
T.C.(C) No. 29/2020 (XVI-A)
T.C.(C) No. 52/2020 (XVI-A)
T.C.(C) No. 39/2020 (XVI-A)
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T.C.(C) No. 31/2020 (XVI-A)
T.C.(C) No. 37/2020 (XVI-A)
T.C.(C) No. 19/2020 (XVI-A)
T.C.(C) No. 32/2020 (XVI-A)
T.C.(C) No. 36/2020 (XVI-A)
T.C.(C) No. 35/2020 (XVI-A)
T.C.(C) No. 71/2020 (XVI-A)
T.C.(C) No. 42/2020 (XVI-A)
T.C.(C) No. 68/2020 (XVI-A)
T.C.(C) No. 58/2020 (XVI-A)
T.C.(C) No. 56/2020 (XVI-A)
T.C.(C) No. 34/2020 (XVI-A)
T.C.(C) No. 33/2020 (XVI-A)
T.C.(C) No. 40/2020 (XVI-A)
T.C.(C) No. 41/2020 (XVI-A)
T.C.(C) No. 51/2020 (XVI-A)
T.C.(C) No. 59/2020 (XVI-A)

T.C.(C) No. 20/2020 (XVI-A)
T.C.(C) No. 112/2020 (XVI-A)
T.C.(C) No. 98/2020 (XVI-A)
T.C.(C) No. 80/2020 (XVI-A)
T.C.(C) No. 111/2020 (XVI-A)
T.C.(C) No. 97/2020 (XVI-A)
T.C.(C) No. 149/2020 (XVI-A)
T.C.(C) No. 183/2020 (XVI-A)
T.C.(C) No. 136/2020 (XVI-A)
T.C.(C) No. 153/2020 (XVI-A)
T.C.(C) No. 96/2020 (XVI-A)
T.C.(C) No. 82/2020 (XVI-A)
T.C.(C) No. 87/2020 (XVI-A)
T.C.(C) No. 81/2020 (XVI-A)
T.C.(C) No. 134/2020 (XVI-A)
T.C.(C) No. 158/2020 (XVI-A)
T.C.(C) No. 182/2020 (XVI-A)
T.C.(C) No. 133/2020 (XVI-A)
T.C.(C) No. 147/2020 (XVI-A)
T.C.(C) No. 179/2020 (XVI-A)
T.C.(C) No. 101/2020 (XVI-A)
T.C.(C) No. 100/2020 (XVI-A)
T.C.(C) No. 175/2020 (XVI-A)
T.C.(C) No. 143/2020 (XVI-A)
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T.C.(C) No. 99/2020 (XVI-A)

T.C.(C) No. 141/2020 (XVI-A)
T.C.(C) No. 180/2020 (XVI-A)
T.C.(C) No. 181/2020 (XVI-A)
T.C.(C) No. 144/2020 (XVI-A)
T.C.(C) No. 94/2020 (XVI-A)
T.C.(C) No. 167/2020 (XVI-A)
T.C.(C) No. 140/2020 (XVI-A)
T.C.(C) No. 92/2020 (XVI-A)
T.C.(C) No. 155/2020 (XVI-A)
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T.C.(C) No. 177/2020 (XVI-A)
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T.C.(C) No. 176/2020 (XVI-A)
T.C.(C) No. 131/2020 (XVI-A)
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T.C.(C) No. 166/2020 (XVI-A)
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T.C.(C) No. 102/2020 (XVI-A)

T.C.(C) No. 160/2020 (XVI-A)
T.C.(C) No. 165/2020 (XVI-A)
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T.C.(C) No. 127/2020 (XVI-A)
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T.C.(C) No. 103/2020 (XVI-A)
T.C.(C) No. 157/2020 (XVI-A)
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T.C.(C) No. 130/2020 (XVI-A)
T.C.(C) No. 150/2020 (XVI-A)
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T.C.(C) No. 185/2020 (XVI-A)
T.C.(C) No. 132/2020 (XVI-A)
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T.C.(C) No. 95/2020 (XVI-A)
T.C.(C) No. 110/2020 (XVI-A)
T.C.(C) No. 129/2020 (XVI-A)

T.C.(C) No. 113/2020 (XVI-A)
T.C.(C) No. 128/2020 (XVI-A)
T.C.(C) No. 106/2020 (XVI-A)
T.C.(C) No. 83/2020 (XVI-A)
T.C.(C) No. 124/2020 (XVI-A)
T.C.(C) No. 123/2020 (XVI-A)
T.C.(C) No. 118/2020 (XVI-A)
T.C.(C) No. 105/2020 (XVI-A)
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T.C.(C) No. 90/2020 (XVI-A)
T.C.(C) No. 117/2020 (XVI-A)
T.C.(C) No. 85/2020 (XVI-A)
T.C.(C) No. 84/2020 (XVI-A)
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T.C.(C) No. 107/2020 (XVI-A)
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T.C.(C) No. 186/2020 (XVI-A)
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T.C.(C) No. 163/2020 (XVI-A)
T.C.(C) No. 93/2020 (XVI-A)
T.C.(C) No. 114/2020 (XVI-A)
T.C.(C) No. 121/2020 (XVI-A)
T.C.(C) No. 91/2020 (XVI-A)
T.C.(C) No. 122/2020 (XVI-A)

T.C.(C) No. 120/2020 (XVI-A)

SLP(C) No. 19176-19178/2017 (III)
(FOR ADMISSION and I.R.)

T.C.(C) No. 187/2020 (XVI-A)

T.C.(C) No. 18/2020 (XVI-A)

T.C.(C) No. 191/2020 (XVI-A)

T.C.(C) No. 24/2021 (XVI-A)

T.C.(C) No. 22/2021 (XVI-A)

T.C.(C) No. 21/2021 (XVI-A)

T.C.(C) No. 19/2021 (XVI-A)

T.C.(C) No. 23/2021 (XVI-A)

T.C.(C) No. 20/2021 (XVI-A)

T.C.(C) No. 18/2021 (XVI-A)

Date : 10-11-2021 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE UDAY UMESH LALIT
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MS. JUSTICE BELA M. TRIVEDI

For Petitioner(s) By Courts Motion

Mr. Tarun Gulati, Sr. Adv.
Mr. Kishore Kunal, AOR
Mr. Manish Rastogi, Adv.
Mr. Sumit Khadaria, Adv.

Ms. Manisha T. Karia, AOR
Ms. Nidhi Nagpal, Adv.
Mr. Sukhda Kalra, Adv.
Mr. Adarsh Kumar, Adv.

Mr. Rohit K. Singh, AOR

Mr. Gurinder Singh Gill, Sr. Adv.
Mr. Shekhar Raj Sharma, DAG
Mr. Sanjay Kumar Visen, AOR
Mr. Bhanwar Jadon, Adv.
Ms. Babita Mishra, Adv.

For Respondent(s) Mr. K.M. Natraj, ASG
Mr. S. Udaya Kumar Sagar, Adv.
Ms. Niranjana Singh, Adv.
Mr. Rupesh Kumar, Adv.
Mr. Sharath Nambiar, Adv.
Mr. Sughosh Subramanyam, Adv.
Mr. Shetty Uday Sagar, Adv.
Mr. Raj Bahadur Yadav, Adv.
Mr. B. V. Balaram Das, AOR
Mrs. Anil Katiyar, AOR

UPON hearing the counsel the Court made the following

O R D E R

List the matters on 08.12.2021.

(MEENAKSHI KOHLI)
ASTT. REGISTRAR-cum-PS

(VIRENDER SINGH)
BRANCH OFFICER