

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. 167/2020 (XVI-A)

Date : 23-07-2021 This petition was called on for hearing today.  
CORAM :

HON'BLE MR. JUSTICE UDAY UMESH LALIT

HON'BLE MR. JUSTICE AJAY RASTOGI

For Petitioner(s) Ms. Manisha T. Karia, AOR  
Ms.Sukhda Kalra,  
Mr. Adarsh Kumar,  
Ms.Nidhi Nagpal, Adv.

By Courts Motion, AOR

For Respondent(s) Ms. Niranjana Singh, Adv.  
Mrs. Anil Katiyar, AOR

UPON hearing the counsel the Court made the following

## O R D E R

The present matter arises out of the decision of the High Court of Gujarat in Tax Appeal No.888 of 2015 where issue pertaining to interpretation and applicability of "fringe benefit tax" under Section 115WB(2) of the Income Tax Act was under consideration. The validity of said section was not under challenge.

Ms. Manisha T. Karia, learned advocate for the petitioner submits that in some of the matters, the validity has squarely been put in question.

The Registry is directed to list all 195 Transfer cases along with this matter for final disposal on 29.07.2021.

(INDU MARWAH)  
COURT MASTER (SH)(VIRENDER SINGH)  
BRANCH OFFICER