

ITEM NO.11 + 36

COURT NO.6

Revised  
SECTION III**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

SLP(C) No. 19176-19178/2017 (III)

SLP(C) No. 31401/2018 (III)

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

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

T.C.(C) No. 7/2020 (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. 17/2020 (XVI-A)

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

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

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

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

**ITEM NO.36****T.C.(C) No(s). 18/2020****WITH****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. 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. 97/2020 (XVI-A)****T.C.(C) No. 149/2020 (XVI-A)****T.C.(C) No. 188/2020 (XVI-A)****T.C.(C) No. 62/2020 (XVI-A)****T.C.(C) No. 183/2020 (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. 136/2020 (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. 153/2020 (XVI-A)****T.C.(C) No. 69/2020 (XVI-A)**

T.C. (C) No. 73/2020 (XVI-A)  
T.C. (C) No. 96/2020 (XVI-A)  
T.C. (C) No. 82/2020 (XVI-A)  
T.C. (C) No. 74/2020 (XVI-A)  
T.C. (C) No. 87/2020 (XVI-A)  
T.C. (C) No. 81/2020 (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. 134/2020 (XVI-A)  
T.C. (C) No. 43/2020 (XVI-A)  
T.C. (C) No. 158/2020 ( )  
T.C. (C) No. 182/2020 (XVI-A)  
T.C. (C) No. 79/2020 (XVI-A)  
T.C. (C) No. 133/2020 (XVI-A)  
T.C. (C) No. 147/2020 (XVI-A)  
T.C. (C) No. 66/2020 (XI-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)  
T.C. (C) No. 55/2020 (XVI-A)  
T.C. (C) No. 142/2020 (XVI-A)  
T.C. (C) No. 99/2020 (XVI-A)  
T.C. (C) No. 77/2020 (XVI-A)  
T.C. (C) No. 45/2020 (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. 78/2020 (XVI-A)  
T.C. (C) No. 46/2020 (XVI-A)  
T.C. (C) No. 167/2020 (XVI-A)  
T.C. (C) No. 63/2020 (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)  
T.C. (C) No. 61/2020 (XVI-A)  
T.C. (C) No. 151/2020 (XIV-A)  
T.C. (C) No. 187/2020 (XVI-A)  
T.C. (C) No. 138/2020 (XVI-A)  
T.C. (C) No. 161/2020 (XVI-A)  
T.C. (C) No. 21/2020 (XVI-A)  
T.C. (C) No. 154/2020 (XVI-A)  
T.C. (C) No. 171/2020 (XVI-A)  
T.C. (C) No. 139/2020 (XVI-A)  
T.C. (C) No. 30/2020 (XVI-A)  
T.C. (C) No. 170/2020 (XVI-A)  
T.C. (C) No. 169/2020 (XVI-A)  
T.C. (C) No. 26/2020 (XVI-A)  
T.C. (C) No. 22/2020 (XVI-A)

T.C. (C) No. 89/2020 (XVI-A)  
T.C. (C) No. 177/2020 (XVI-A)  
T.C. (C) No. 23/2020 (XVI-A)  
T.C. (C) No. 168/2020 (XVI-A)  
T.C. (C) No. 174/2020 (XVI-A)  
T.C. (C) No. 176/2020 (XVI-A)  
T.C. (C) No. 24/2020 (XVI-A)  
T.C. (C) No. 131/2020 (XVI-A)  
T.C. (C) No. 145/2020 (XVI-A)  
T.C. (C) No. 28/2020 (XVI-A)  
T.C. (C) No. 166/2020 (XVI-A)  
T.C. (C) No. 146/2020 (XVI-A)  
T.C. (C) No. 102/2020 (XVI-A)  
T.C. (C) No. 27/2020 (XVI-A)  
T.C. (C) No. 160/2020 (XVI-A)  
T.C. (C) No. 165/2020 (XVI-A)  
T.C. (C) No. 25/2020 (XVI-A)  
T.C. (C) No. 50/2020 (XVI-A)  
T.C. (C) No. 159/2020 (XVI-A)  
T.C. (C) No. 148/2020 (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)  
T.C. (C) No. 152/2020 (XVI-A)  
T.C. (C) No. 178/2020 (XVI-A)  
T.C. (C) No. 164/2020 (XVI-A)  
T.C. (C) No. 38/2020 (XVI-A)

T.C. (C) No. 31/2020 (XVI-A)  
T.C. (C) No. 37/2020 (XVI-A)  
T.C. (C) No. 156/2020 (XVI-A)  
T.C. (C) No. 19/2020 (XVI-A)  
T.C. (C) No. 125/2020 (XVI-A)  
T.C. (C) No. 172/2020 (XVI-A)  
T.C. (C) No. 127/2020 (XVI-A)  
T.C. (C) No. 126/2020 (XVI-A)  
T.C. (C) No. 104/2020 (XVI-A)  
T.C. (C) No. 103/2020 (XVI-A)  
T.C. (C) No. 157/2020 (XVI-A)  
T.C. (C) No. 173/2020 (XVI-A)  
T.C. (C) No. 130/2020 (XVI-A)  
T.C. (C) No. 150/2020 (XVI-A)  
T.C. (C) No. 135/2020 (XVI-A)  
T.C. (C) No. 32/2020 (XVI-A)  
T.C. (C) No. 137/2020 (XVI-A)  
T.C. (C) No. 185/2020 (XVI-A)  
T.C. (C) No. 132/2020 (XVI-A)  
T.C. (C) No. 36/2020 (XVI-A)  
T.C. (C) No. 35/2020 (XVI-A)  
T.C. (C) No. 184/2020 (XVI-A)  
T.C. (C) No. 86/2020 (XVI-A)  
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. 71/2020 (XVI-A)  
T.C. (C) No. 113/2020 (XVI-A)  
T.C. (C) No. 42/2020 (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. 68/2020 (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)  
T.C. (C) No. 58/2020 (XVI-A)  
T.C. (C) No. 119/2020 (XVI-A)  
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. 56/2020 (XVI-A)  
T.C. (C) No. 84/2020 (XVI-A)  
T.C. (C) No. 116/2020 (XVI-A)  
T.C. (C) No. 34/2020 (XVI-A)  
T.C. (C) No. 107/2020 (XVI-A)  
T.C. (C) No. 108/2020 (XVI-A)  
T.C. (C) No. 33/2020 (XVI-A)  
T.C. (C) No. 115/2020 (XVI-A)  
T.C. (C) No. 109/2020 (XVI-A)  
T.C. (C) No. 88/2020 (XVI-A)  
T.C. (C) No. 40/2020 (XVI-A)

T.C.(C) No. 186/2020 (XVI-A)

T.C.(C) No. 41/2020 (XVI-A)

T.C.(C) No. 162/2020 (XVI-A)

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. 51/2020 (XVI-A)

T.C.(C) No. 121/2020 (XVI-A)

T.C.(C) No. 59/2020 (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)

T.C.(C) No. 20/2020 (XVI-A)

Date : 18-02-2020 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE UDAY UMESH LALIT  
HON'BLE MS. JUSTICE INDU MALHOTRA  
HON'BLE MR. JUSTICE HEMANT GUPTA

For Petitioner(s)

Mr. Kishore Kunal, AOR

Mr. Mukesh M. Patel, Adv.  
Ms. Manisha T. Karia, Adv  
Mr. Adarsh Kumar, Adv.  
Ms. Sukhda Kalra, Adv.

For Respondent(s)

Mr. B. V. Balaram Das, AOR

Mr. Rupesh Kumar, Adv.  
Ms. Niranjana Singh, Adv.  
Mr. Shreyash Bhardwaj, Adv.  
Mrs. Anil Katiyar, AOR

Mr. Gurinder Singh Gill, Sr. Adv.

Mr. P.P. Nayak, Adv.  
Mr. Shekhar Raj Sharma, Adv.  
Ms. Kuldeep Singh, Adv.  
Mr. Sanjay Kr. Visen, AOR

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

List on 03.03.2020.

(INDU MARWAH)  
COURT MASTER (SH)

(R.S. NARAYANAN)  
COURT MASTER (NSH)