

ITEM NOS.16+17 COURT NO.12 SECTION XI SUPREMECOURT OF INDIA RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No. 1767/2022

(Arising out of impugned final judgment and order dated 30-09-2021 in WT No. 742/2021 passed by the High Court Of Judicature At Allahabad)

UNION OF INDIA & ORS.

Petitioner(s)

VERSUS

ASHISH AGARWAL

Respondent(s)

([PART HEARD BY: HON. M.R. SHAH AND HON. B.V. NAGARATHNA, JJ.]

IA NO. 9712/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT & IA NO. 21534/2022 - INTERVENTION APPLICATION

WITH SLP(C) No. 1328/2022 (XI) IA No. 25149/2022 - INTERVENTION APPLICATION

SLP(C) No. 4676/2022 (XI) (FOR ADMISSION and I.R. and IA No.38037/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 4395/2022 (XI) (FOR ADMISSION and I.R. and IA No.36056/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 4670/2022 (XI) (FOR ADMISSION and I.R. and IA No.38066/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 4994/2022 (XI) FOR ADMISSION and I.R. and IA No.40828/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 5169/2022 (XI) (FOR ADMISSION and I.R. and IA No.43065/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 5113/2022 (XI) (IA No.42387/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 5160/2022 (XI) (FOR ADMISSION and I.R. and IA No.42918/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) SLP(C) No. 5196/2022 (XI)

(FOR ADMISSION and I.R. and IA No.43334/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) SLP(C) No. 5326/2022 (XI) (FOR ADMISSION and I.R. and IA No.44556/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) SLP(C) No. 5589/2022 (XI) (FOR ADMISSION and I.R. and IA No.46568/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) SLP(C) No. 5712/2022 (XI) (FOR ADMISSION and I.R. and IA No.47784/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) SLP(C) No. 5227/2022 (FOR ADMISSION and I.R. and IA No.43721/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT SLP(C) No. 5726/2022 (XI) No.47751/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED (IA JUDGMENT) Date : 20-04-2022 These matters were called on for hearing today. CORAM : HON'BLE MR. JUSTICE M.R. SHAH HON'BLE MRS. JUSTICE B.V. NAGARATHNA For Petitioner(s) Mr. N. Venkataraman, ASG Mr. B.K. Satija, Adv. Mr. Vikas Bansal, Adv. Ms. Rashmi Malhotra, Adv. Mr. V. Chandrashekhara Bharathi, Adv. Mr. Chandra Kant Sharma , Adv. Mr. Manish Pushkarna, Adv. Mr. Shashank Bajpai, Adv. Mr. Santosh Kumar, Adv. Mr. Sanjay Kumar Yadav, Adv. Mr. Amit Sharma, Adv. Ms. Megha Karanwal, Adv. Mr. Raj Bahadur Yadav, AOR For Respondent(s) Mr. C.A. Sundaram, Sr. Adv. Ms. Kavita Jha, AOR Mr. Vaibhav Kulkarni, Adv. Mr. Anant Mann, Adv. Mr. S. Ganesh, Sr. Adv. Ms. Archana Sahadeva, AOR Ms. Pragati Agrawal, Adv. Mr. Gaurav Jain, Adv. Ms. Akshita Goyal, Adv. Mr. Abhinav Agrawal, AOR, Mr. Gaurav Jain, Adv.

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Mr. Shubham Gupta, Adv. Mr. Rajiv K Virmani, Adv. Mr. Atul Malhotra, Adv. Mr. Abhinav Agrawal, AOR Mr. Kapil Goel, Adv. Mr. Dhananjay Garg, AOR Mr. Sandeep Goel, Adv. Mr. D.K. Garg, Adv. Mr. Abhishek Garq, Adv. Mr. Nishit Agrawal, Adv. Mr. Harsh Mishra, Adv. Dr. Rakesh Gupta, Adv. Mr. Ambhoj Kumar Sinha, AOR Mr. Somil Agarwal, Adv. Mr. Ved Kumar Jain, Adv. Rich Mishra, Adv. Mr. Subodh S. Patil, AOR Mr. Kush Chaturvedi, AOR Ms. Priyashree Sharma P.H., Adv. Mr. Abhinav Mehrotra, Adv. Mr. Syed Faroz Alam, Adv. Mr. Venketesh Chaurasia, Adv. Mr. Divyanshu Agrawal, Adv. Mr. Vaibhav Niti, AOR Ms. Madhavi Agrawal, Adv.

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

Applications for intervention are allowed.

We have heard Mr. N. Venkataraman, learned ASG, appearing on behalf of the Revenue and Mr. C.A. Sundaram and Mr. S. Ganesh, learned Senior Advocates appearing on behalf of the respective assessees/Interveners.

Leave granted. Arguments concluded. Judgment reserved.

(R. NATARAJAN) ASTT. REGISTRAR-cum-PS (NISHA TRIPATHI) BRANCH OFFICER