

ITEM NO.27 Court 3 (Video Conferencing)

SECTION III

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 122/2018

(Arising out of impugned final judgment and order dated 28-06-2017 in SCA No. 20125/2016 passed by the High Court Of Gujarat At Ahmedabad)

UNION OF INDIA &amp; ANR.

Petitioner(s)

VERSUS

MESSRS ALIDHARA TEXTILES LTD. &amp; ORS.

Respondent(s)

(IA No. 63084/2018 - I/A FOR PERMISSION TO URGE ADDITIONAL GROUNDS)

WITH

SLP(C) No. 862/2022 (IV-B)

(FOR ADMISSION and I.R. and IA No.9269/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 937/2021 (IV-B)

SLP(C) No. 14782/2020 (IV-B)

IA No. 70440/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 12482/2020 (IV-B)

(IA No. 106755/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 11650/2020 (III)

(FOR ADMISSION and I.R. and IA No.98355/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 12532/2020 (IV-B)

(FOR ADMISSION and I.R. and IA No.89542/2020-CONDONATION OF DELAY IN FILING and IA No.89543/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 11712/2020 (III)

(FOR ADMISSION and I.R. and IA No.99093/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 3268/2020 (III)

(IA No. 8415/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 2994/2020 (IV-B)

(FOR ADMISSION and I.R. and IA No.10046/2020-CONDONATION OF DELAY IN FILING and IA No.10048/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 2995/2020 (IV-B)

(FOR ADMISSION and I.R. and IA No.11633/2020-CONDONATION OF DELAY IN FILING and IA No.11635/2020-EXEMPTION FROM FILING O.T.)

Diary No(s). 42701/2019 (IV-B)

(IA No.192264/2019-CONDONATION OF DELAY IN FILING)

Diary No(s). 25009/2019 (IV-B)

(IA No.117158/2019-CONDONATION OF DELAY IN FILING)

SLP(C) No. 15070/2019 (III)

(FOR ADMISSION and I.R. and IA No.89949/2019-CONDONATION OF DELAY IN FILING and IA No.89951/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 15064/2019 (III)

(FOR ADMISSION and I.R. and IA No.89188/2019-CONDONATION OF DELAY IN FILING and IA No.89189/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 15166/2020 (IV-B)

IA No. 130351/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 11771/2020 (IV-B)

(IA No.99704/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT..)

SLP(C) No. 21269/2021 (IV-B)

(FOR ADMISSION and I.R. and IA No.170252/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 14329/2021 (IV-B)

(FOR ADMISSION and I.R. and IA No.115283/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT.)

SLP(C) No. 13205/2021 (IV-B)

(FOR ADMISSION and I.R. and IA No.106444/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 2302/2021 (IV-B)

SLP(C) No. 8761/2021 (III)

(FOR ADMISSION and I.R. and IA No.76646/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 7175-7176/2021 (IV-B)

SLP(C) No. 11325/2020 (III)

(IA No.94783/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

IA No. 94783/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 11539/2020 (III)

(FOR ADMISSION and I.R. and IA No.96845/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

IA No. 96845/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 3554/2021 (IV-B)

SLP(C) No. 296/2021 (IV-B)

SLP(C) No. 1213/2021 (IV-B)

SLP(C) No. 12063/2020 (IV-B)

(FOR ADMISSION and I.R. and IA No.103113/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 14605/2019 (III)

(FOR ADMISSION and I.R. and IA No.90907/2019-CONDONATION OF DELAY IN FILING and IA No.90908/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 14608/2019 (III)

(FOR ADMISSION and I.R. and IA No.91528/2019-CONDONATION OF DELAY IN FILING and IA No.91530/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 14598/2019 (III)

(FOR ADMISSION and I.R. and IA No.83577/2019-CONDONATION OF DELAY IN FILING and IA No.83578/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 27638/2019 (III)

(FOR ADMISSION and I.R. and IA No.120977/2019-CONDONATION OF DELAY IN FILING and IA No.120978/2019-CONDONATION OF DELAY IN REFILING)

SLP(C) No. 12191/2020 (IV-B)

(FOR ADMISSION and I.R. and IA No.104816/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

IA No. 104816/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 12888/2020 (IV-B)

(FOR ADMISSION and I.R. and IA No.110833/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT..)

SLP(C) No. 12420/2018 (III)

SLP(C) No. 21936/2018 (III)

SLP(C) No. 18349/2018 (III)

SLP(C) No. 16651/2018 (III)

SLP(C) No. 16650/2018 (III)

SLP(C) No. 28247/2018 (III)

SLP(C) No. 18351/2018 (III)

Diary No(s). 21633/2018 (III)

IA No. 85161/2018 - CONDONATION OF DELAY IN FILING

IA No. 85162/2018 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 18344/2018 (III)

Diary No(s). 21643/2018 (III)

IA No. 82960/2018 - CONDONATION OF DELAY IN FILING

IA No. 82963/2018 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 18346/2018 (III)

SLP(C) No. 29127/2018 (III)

(FOR ADMISSION and I.R. and IA No.144452/2018-CONDONATION OF DELAY IN FILING APPEAL and IA No.144453/2018-CONDONATION OF DELAY IN REFILING)

SLP(C) No. 22971/2018 (III)

SLP(C) No. 5759/2019 (IV-B)

(FOR ADMISSION and I.R.)

SLP(C) No. 7193/2019 (III)

(FOR ADMISSION and I.R. and IA No.44034/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 7530/2019 (III)

(FOR ADMISSION and I.R. and IA No.45880/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 14599/2019 (III)

(FOR ADMISSION and I.R. and IA No.83639/2019-CONDONATION OF DELAY IN FILING and IA No.83640/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 14604/2019 (III)

(FOR ADMISSION and I.R. and IA No.91181/2019-CONDONATION OF DELAY IN FILING and IA No.91182/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 14600/2019 (III)

(FOR ADMISSION and I.R. and IA No.85286/2019-CONDONATION OF DELAY IN FILING and IA No.85287/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 14601/2019 (III)

(FOR ADMISSION and I.R. and IA No.84738/2019-CONDONATION OF DELAY IN FILING and IA No.84739/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 14602/2019 (III)

(FOR ADMISSION and I.R. and IA No.86957/2019-CONDONATION OF DELAY IN FILING and IA No.86958/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 30455/2019 (IV-B)

(FOR ADMISSION and I.R.)

SLP(C) No. 14724/2020 (IV-B)

(FOR ADMISSION and I.R.)

SLP(C) No. 12987/2021 (IV-B)

(FOR ADMISSION and I.R.)

SLP(C) No. 18334/2018 (III)

SLP(C) No. 18332/2018 (III)

SLP(C) No. 18348/2018 (III)

Date : 25-02-2022 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.M. KHANWILKAR

HON'BLE MR. JUSTICE C.T. RAVIKUMAR

**For Petitioner(s)**

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 Mr. Shekhar Vyas Adv.  
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 Ms. Binu Tamta, Advocate  
 Mr. Mohammed Akhil, Advocate  
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**For Respondent(s)**

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 Mr. P. S. Sudheer, Advocate  
 Ms. Shruti Jose, Advocate

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 Mr. Jasdeep Singh Dhillon, Adv.  
 Mr. Prabhat Kumar Chaurasia, Adv.  
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 Mr. Deepak Gupta, Adv.  
 Mr. Aman Garg, Adv.  
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 Mr. Anurag Sharma, Adv.  
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 Mr. Chritarth Palli, Adv.  
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Mr. T. R. Rustagi Adv.  
 Mr. Somiran Sharma, AOR

Mr. S Suriyanarayanan Iyer, Adv.  
 Ms. Garima Bajaj, AOR  
 Mr. Kumar Karan, Adv.

Mr. Shamik Shirishbhai Sanjanwala, AOR

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

CATEGORY-I : CASES ABOVE RS. 2 CRORES

SLP(C) Nos. 122 of 2018, 7175-7176 of 2021, 18349, 18351, 18344,  
 22971 of 2018, 5759 and 27638 of 2019, 18334, 18348 of 2018 and D.  
 No. 21633 of 2018

De-linked.

To be heard together on 04.04.2022.

CATEGORY-II : CASES LESS THAN RS. 2 CRORES WHERE DEMAND ORDER PASSED

SLP(C) Nos. 12420, 18332, 16651, 16650, 28247, 18346, 29127, of 2018, 7193, 7530, 14605, 14608, 14599, 14600, 14601, 14598, 15064 and 15070 of 2019, 3268 of 2020 and D. No. 21643 of 2018

These matters are disposed of on the same terms as in order dated 18.02.2022 passed in SLP(C) No. 18214 of 2017. For, it is common ground that the demand order issued against the concerned respondent(s) is less than 2 crore.

CATEGORY-III : SCN ISSUED, KEPT IN CALL BOOK, NO DEMAND ORDER PASSED

SLP(C) Nos. 21936 of 2018 and 14604, 14602 of 2019, 2995, 14782, 12532, 11539 11325, 11712 and 12888 of 2020, 1213, 8761 and 21269 of 2021 and 862 of 2022

List these matters after the pronouncement of decision in group of cases listed in Category-I as mentioned above.

CATEGORY-IV : PROVISIONAL ASSESSMENT CASES

SLP(C) Nos. 13205 of 2021, Diary Nos. 42701 and 25009 of 2019 SLP(C) No. 30455 of 2019, SLP(C) Nos. 2994 and 11771 of 2020, 296 of 2021, 11650, 12063, 12191, 12482, 14724 of 2020, 937 of 2021, 15166 of 2020, 2302 and 3554, 12987 and 14329 of 2021

List these matters after the pronouncement of decision in group of cases listed in Category-I as mentioned above.

(DEEPAK SINGH)  
COURT MASTER (SH)

(VIDYA NEGI)  
COURT MASTER (NSH)

\*Revised is made only for the purpose of appearance.