

REVISED

ITEM NO.7

COURT NO.3

SECTION XI-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 39312/2018

(Arising out of impugned final judgment and order dated 05-07-2018
in WA No. 1184/2013 passed by the High Court Of Kerala At
Ernakulam)

THE ASSISTANT COMMISSIONER (ASSESSMENT) & ORS.

Petitioner(s)

VERSUS

M/S CHOLAYIL PVT. LTD.

Respondent(s)

(IA No. 159451/2018 - CONDONATION OF DELAY IN FILING)

WITH

SLP(C) No. 704/2022 (XI-A)

Diary No(s). 3188/2020 (XI-A)

(IA No. 32272/2020 - CONDONATION OF DELAY IN FILING)

Diary No(s). 1086/2020 (XI-A)

(IA 33619/2020, IA No. 33618/2020 - CONDONATION OF DELAY IN FILING
IA No. 33619/2020 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS), SLP(C) No. 6772/2020 (XI-A)

SLP(C) No. 6532/2020 (XI-A)

SLP(C) No. 29257/2019 (XI-A)

SLP(C) No. 29710/2019 (XI-A))

SLP(C) No. 30125/2019 (XI-A)

SLP(C) No. 29831/2019 (XI-A)

Diary No(s). 44563/2019 (XI-A)

(FOR CONDONATION OF DELAY IN FILING ON IA 195738/2019
IA No. 195738/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 1131/2020 (XI-A)

Diary No(s). 45966/2019 (XI-A)

(FOR CONDONATION OF DELAY IN FILING ON IA 7892/2020
IA No. 7892/2020 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 10203/2020 (XI-A)

SLP(C) No. 9073/2020 (XI-A)

SLP(C) No. 6150/2020 (XI-A)

SLP(C) No. 6767/2020 (XI-A)

SLP(C) No. 13365-13369/2021 (XI-A)

SLP(C) No. 12743-12747/2021 (XI-A)

SLP(C) No. 7128-7132/2019 (XI-A)

Diary No(s). 7351/2019 (XI-A)

IA No. 46195/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 28848/2019 (XI-A)

SLP(C) No. 29786/2019 (XI-A)

SLP(C) No. 1130/2020 (XI-A)

SLP(C) No. 1128/2020 (XI-A)

Diary No(s). 8467/2020 (XI-A)

(IA No. 82599/2020 - CONDONATION OF DELAY IN FILING)

Diary No(s). 9822/2020 (XI-A)

(IA No. 110955/2020 - CONDONATION OF DELAY IN FILING)

Diary No(s). 9825/2020 (XI-A)

(FOR CONDONATION OF DELAY IN FILING ON IA 84825/2020

IA No. 84825/2020 - CONDONATION OF DELAY IN FILING)

Diary No(s). 9832/2020 (XI-A)

(FOR CONDONATION OF DELAY IN FILING ON IA 83194/2020

IA No. 83194/2020 - CONDONATION OF DELAY IN FILING)

Diary No(s). 10125/2020 (XI-A)

(FOR CONDONATION OF DELAY IN FILING ON IA 83402/2020

IA No. 83402/2020 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 13355/2020 (XI-A)

(FOR ADMISSION and I.R..)

Diary No(s). 10144/2020 (XI-A)

(FOR CONDONATION OF DELAY IN FILING ON IA 88591/2020

IA No. 88591/2020 - CONDONATION OF DELAY IN FILING)

Diary No(s). 10317/2020 (XI-A)

(FOR CONDONATION OF DELAY IN FILING ON IA 86089/2020
IA No. 86089/2020 - CONDONATION OF DELAY IN FILING)

Diary No(s). 10321/2020 (XI-A)
(FOR ADMISSION and I.R. and IA No.88509/2020-CONDONATION OF DELAY
IN FILING)

SLP(C) No. 12299/2020 (XI-A)
(IA No. 105649/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

SLP(C) No. 12462/2020 (XI-A)
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
106666/2020, IA No. 106666/2020 - EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

Diary No(s). 24943/2020 (XI-A)
(FOR CONDONATION OF DELAY IN FILING ON IA 132594/2020
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
132597/2020, IA No. 132594/2020 - CONDONATION OF DELAY IN FILING
IA No. 132597/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

SLP(C) No. 14114/2020 (XI-A)
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
120277/2020 AND IA No. 120277/2020 - EXEMPTION FROM FILING C/C OF
THE IMPUGNED JUDGMENT)

Diary No(s). 25195/2020 (XI-A)
(FOR CONDONATION OF DELAY IN FILING ON IA 121615/2020
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
121616/2020, IA No. 121615/2020 - CONDONATION OF DELAY IN FILING
IA No. 121616/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

SLP(C) No. 10807/2021 (XI-A)
(IA No. 81860/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

SLP(C) No. 8397/2021 (XI-A)
(IA No. 73431/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

SLP(C) No. 11780/2021 (XI-A)
(FOR ADMISSION and I.R. and IA No.91586/2021-EXEMPTION FROM FILING
C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 16535/2021 (XI-A)
(FOR ADMISSION and I.R. and IA No.88073/2021-CONDONATION OF DELAY
IN FILING and IA No.88074/2021-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT, IA No. 121219/2021 - APPLICATION FOR
TAGGING/DETAGGING, IA No. 88073/2021 - CONDONATION OF DELAY IN
FILING)

SLP(C) No. 7398/2022 (XI-A)
(FOR ADMISSION and I.R. and IA No.60534/2022-EXEMPTION FROM FILING
C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 13173-13177/2021 (XI-A)
(IA No. 191549/2019 - INTERVENTION APPLICATION)

SLP(C) No. 13168-13172/2021 (XI-A)

Diary No(s). 6328/2019 (XI-A)
(IA No. 46712/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 13178-13182/2021 (XI-A)

SLP(C) No. 29199/2018 (XI-A)

SLP(C) No. 12753-12757/2021 (XI-A)
(FOR CONDONATION OF DELAY IN FILING ON IA 34880/2019
FOR APPROPRIATE ORDERS/DIRECTIONS ON IA 49103/2021)

SLP(C) No. 13161-13165/2021 (XI-A)

SLP(C) No. 23762/2019 (XI-A)

Diary No(s). 42539/2018 (XI-A)
(IA No. 167284/2018 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 13380-13384/2021 (XI-A)

SLP(C) No. 12758-12762/2021 (XI-A)

SLP(C) No. 12748-12752/2021 (XI-A)

SLP(C) No. 13372-13376/2021 (XI-A)

SLP(C) No. 13122-13126/2021 (XI-A)
(The sc Nos.13123 and 13126 of 2021 arising out of wp(c) nos.
38711/2016 and WP no. 39776/2016 have been disposed of as per
order dated 17.08.2021)

Diary No(s). 6336/2019 (XI-A)

IA No. 46702/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 13338-13344/2021 (XI-A)

SLP(C) No. 13326-13330/2021 (XI-A)

Diary No(s). 26184/2019 (XI-A)
(IA No. 122840/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 25142/2019 (XI-A)

Diary No(s). 38991/2019 (XI-A)

(IA No. 176230/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 29788/2019 (XI-A)

SLP(C) No. 29834/2019 (XI-A)

SLP(C) No. 12731-12735/2021 (XI-A)

SLP(C) No. 13183-13187/2021 (XI-A)

SLP(C) No. 13156-13160/2021 (XI-A)

Diary No(s). 7916/2019 (XI-A)

(IA No. 52220/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 13130-13134/2021 (XI-A)

SLP(C) No. 12736-12740/2021 (XI-A)

Diary No(s). 9798/2019 (XI-A)

IA No. 69983/2019 - CONDONATION OF DELAY IN FILING

IA No. 69984/2019 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

SLP(C) No. 13091-13095/2021 (XI-A)

SLP(C) No. 12215/2019 (XI-A)

Diary No(s). 27591/2019 (XI-A)

IA No. 124048/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 29828/2019 (XI-A)

SLP(C) No. 29777/2019 (XI-A)

SLP(C) No. 30073/2019 (XI-A)

Diary No(s). 44214/2019 (XI-A)

(FOR CONDONATION OF DELAY IN FILING ON IA 194034/2019

IA No. 194034/2019 - CONDONATION OF DELAY IN FILING)

Date : 18-05-2022 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.M. KHANWILKAR

HON'BLE MR. JUSTICE ABHAY S. OKA

HON'BLE MR. JUSTICE J.B. PARDIWALA

For Petitioner(s)

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For Respondent(s)

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Mr. Bhupesh Kumar Pahak, Adv.

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Mr. Hitesh Kumar Sharma, Adv.

Mr. S.K. Rajora, Adv.

Mr. Akhileshwar Jha, Adv.

Ms. Shweta Sand, Adv.

Ms. Niharika Dwivedi, Adv.

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

Learned counsel for the petitioner(s), on instructions, submits that some of the respondents (as per office report dated 01.09.2021) have taken recourse to Amnesty Scheme in SLP(C) Nos. 13156-13160, 13380-13384 and 13183-13187 of 2021. Hence, these petitions be

treated as disposed of as against the concerned respondents referred to in the office report dated 01.09.2021. The special leave petitions against the remaining respondents in the concerned petitions to continue. We order accordingly.

Delay condoned in the concerned petitions.

Leave granted.

I.A. No. 107589 of 2021 in SLP(C) Nos. 13122-13126 of 2021 to be heard alongwith main matter, as prayed.

List these matters in the third week of September, 2022.

The State to file written submissions within four weeks from today.

(DEEPAK SINGH)
COURT MASTER (SH)

(VIDYA NEGI)
COURT MASTER (NSH)