

ITEM NO.42

COURT NO.11

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 for Special Leave to Appeal (C) No.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 & ANR.

Petitioner(s)

VERSUS

MESSRS ALIDHARA TEXTILES LTD. & ORS.

Respondent(s)

**(IA No. 63084/2018 - I/A FOR PERMISSION TO URGE ADDITIONAL GROUNDS
 IA No. 97201/2022 - MODIFICATION)**

WITH

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

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

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

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

SLP(C) No. 19751/2024 (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)

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

**SLP(C) No. 5759/2019 (IV-B)
 (FOR ADMISSION and I.R.)**

**SLP(C) No. 27638/2019 (III)
 (FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA
 123520/2022**

**IA No. 123520/2022 - PERMISSION TO FILE ADDITIONAL
 DOCUMENTS/FACTS/ANNEXURES)**

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

**SLP(C) No. 4085/2023 (IV-B)
 (FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA**

29548/2023

IA No. 29548/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No. 28541/2023 (IV-B)

(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 162039/2023

FOR CONDONATION OF DELAY IN FILING ON IA 162041/2023

IA No. 162041/2023 - CONDONATION OF DELAY IN FILING

IA No. 162039/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 27-08-2024 These matters were called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA

HON'BLE MR. JUSTICE NONGMEIKAPAM KOTISWAR SINGH

For Petitioner(s) Mr. B. Krishna Prasad, AOR

Mr. Mukesh Kumar Maroria, AOR

Mr. N. Venkatraman, A.S.G.

Ms. B.sunita Rao, Adv.

Mr. V. C. Bharati, Adv.

Mr. Raghav Sharma, Adv.

Mr. Siddhant Kohli, Adv.

Mr. Pratyush Srivastava, Adv.

Mr. G. S. Makker Aor, Adv.

For Respondent(s) Ms. Charanya Lakshmikumaran, AOR

Ms. Apeksha Mehta, Adv.

Ms. Neha Choudhary, Adv.

Ms. Umang Motiyani, Adv.

Ms. Falguni Gupta, Adv.

Mr. Ayush Agarwal, Adv.

Mr. Atul Shankar Vinod, Adv.

Mr. Dileep Pillai, Adv.

Mr. M. P. Vinod, AOR

Mr. P. S. Sudheer, AOR

Mr. Rishi Maheshwari, Adv.

Ms. Anne Mathew, Adv.

Mr. Bharat Sood, Adv.

Ms. Miranda Solaman, Adv.

Mr. Kamal Kant, Adv.

Ms. Nivedita Sudheer, Adv.

Mr. Ajay Aggarwal, Adv.

Mr. Naveen Bindal, Adv.

Mr. Adarsh Aggarwal, Adv.

Mr. Mukul Singla, Adv.
Mr. Rajan Narain, AOR

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

Mr. Shamik Shirishbhai Sanjanwala, AOR
Mr. Prabhakar Yadav, Adv.
Ms. Shubhangi Agarwal, Adv.
Mr. Abhishek Jamalpur, Adv.

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

SLP(C) No. 122/2018, SLP(C) No. 19751/2024, SLP(C) No. 22971/2018
and SLP(C) No. 4085/2023

Delay in filing the SLP(C) No. 19751/2024 is condoned.

We have heard learned counsel for the respective parties.

These special leave petitions are disposed of having regard to the circular dated 06.08.2024 issued by Government of India, Ministry of Finance, Department of Revenue owing to 'low tax' effect, leaving the questions of law, if any, open to be agitated in any other appropriate case and having regard to the order dated 18.02.2022 passed by this Court in a batch of special leave petitions including this special leave petition.

SLP(C) No. 5759/2019

Learned counsel for the respondent, Mr. Ajay Aggarwal, submitted that this special leave petition has been rendered infructuos as the respondent company is undergoing proceedings

under the IBC and the petitioner has not made any claim and therefore, in view of the judgment of this Court in Ghanashyam Mishra and Sons Pvt. Ltd. vs. Edelweiss Asset Reconstruction Co. Ltd., the petition would not survive for further consideration.

There being no objection to the said submission, the special leave petition is disposed of in view of the aforesaid submission made by the learned counsel for the respondent.

SLP(C) Nos. 7175-7176/2021

These matters are ordered to be de-tagged along with the other pending special leave petitions and are adjourned.

(KRITIKA TIWARI)
SENIOR PERSONAL ASSISTANT

(MALEKAR NAGARAJ)
COURT MASTER (NSH)