

IN THE SUPREME COURT OF INDIA

INHERENT JURISDICTION

REVIEW PETITION (C) NOS. 1422-1497/2021

IN

CIVIL APPEAL NOS. 10097/2013, 10098/2013, 10099/2013, 10100/2013, 10101/2013, 10102/2013, 10103/2013, 10104/2013, 10114/2013, 1403/2013, 1404/2013, 1405/2013, 1408/2013, 1409/2013, 1410/2013, 1411/2013, 1412/2013, 1413/2013, 1414/2013, 1415/2013, 1416/2013, 1417/2013, 1418/2013, 1419/2013, 1420/2013, 1421/2013, 2006/2019, 2304/2013, 2305/2013, 2306/2013, 2307/2013, 2308/2013, 4419/2012, 4420/2012, 4634/2014, 4666/2013, 4667/2013, 6764/2013, 8733/2018, 8734/2018, 8950/2018, 8951/2018, 8952/2018, 8953/2018, 8957/2018, 8958/2018, 8959/2018, 8960/2018, 8961/2018, 8962/2018, 8963/2018, 8964/2018, 8965/2018, 8966/2018, 8967/2018, 8968/2018, 8969/2018, 8970/2018, 8971/2018, 8972/2018, 8973/2018, 8974/2018, 8975/2018, 8976/2018, 8977/2018, 8978/2018, 8979/2018, 8980/2018, 8981/2018, 8982/2018, 8983/2018, 8984/2018, 8985/2018, 8986/2018, 8987/2018 and 8988/2018

**THE COMMISSIONER OF INCOME TAX PETITIONER(S)
INTERNATIONAL TAXATION AND ANOTHER
ETC.**

VERSUS

**ENGINEERING ANALYSIS CENTRE OF RESPONDENT(S)
EXCELLENCE PRIVATE LIMITED ETC.**

with

**REVIEW PETITION (C) NO. _____ /2026
(@ Diary No. 22013/2022)**

IN

SPECIAL LEAVE PETITION (C) NOS. 11662/2021 and 11664/2021

and

**REVIEW PETITION (C) NO. _____ /2026
(@ Diary No. 1871/2024)**

IN

CIVIL APPEAL NOS. 10673/2016, 10674/2016, 10758/2017, 6386/2016, 6387/2016, 781/2021, 782/2021, 783/2021, 786/2021, 790/2021, 8711/2018, 8722/2018, 8724/2018, 8725/2018, 9486/2017 and 9551/2018

O R D E R

1. Though these review petitions were directed to be listed for an open Court hearing, we find that the very same judgment dated 02.03.2021 passed by a 3-Judge Bench of this Court in Civil Appeal Nos. 8733-8734/2018 and connected matters, which is sought to be subjected to review before us, was the subject matter of Review Petition (C) Diary No. 35475/2023 in relation to some of the other appeals that formed part of the batch of connected matters.
2. Those review petitions in Review Petition (C) Diary No. 35475/2023 were taken up by another 3-Judge Bench in Chambers, and by order by circulation dated 23.04.2024, that 3-Judge Bench deemed it fit to dismiss the review petitions, not only on the ground of delay, but also on merits. The order reflects that the 3-Judge Bench had gone through the review petitions and the connected papers and opined that it did not find any justifiable reason to entertain the review petitions.
3. In the light of the aforesaid order, it would not be proper for this Bench to reopen the issue and consider the present review petitions on merits once again. The judgment dated 02.03.2021 is presently in operation as regards the parties to the order dated 23.04.2024, dismissing the earlier review

petitions, and it cannot be otherwise in relation to the parties to the present review petitions, who are identically situated.

4. Following the earlier order dated 23.04.2024 passed in Review Petition (C) Diary No. 35475/2023, these review petitions are also dismissed.

.....J.
(SANJAY KUMAR)

.....J.
(K.V. VISWANATHAN)

.....J.
(K. VINOD CHANDRAN)

NEW DELHI;
MAY 11, 2026.

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

REVIEW PETITION (C) NOS. 1422-1497/2021

IN

CIVIL APPEAL NOS. 10097/2013, 10098/2013, 10099/2013, 10100/2013, 10101/2013, 10102/2013, 10103/2013, 10104/2013, 10114/2013, 1403/2013, 1404/2013, 1405/2013, 1408/2013, 1409/2013, 1410/2013, 1411/2013, 1412/2013, 1413/2013, 1414/2013, 1415/2013, 1416/2013, 1417/2013, 1418/2013, 1419/2013, 1420/2013, 1421/2013, 2006/2019, 2304/2013, 2305/2013, 2306/2013, 2307/2013, 2308/2013, 4419/2012, 4420/2012, 4634/2014, 4666/2013, 4667/2013, 6764/2013, 8733/2018, 8734/2018, 8950/2018, 8951/2018, 8952/2018, 8953/2018, 8957/2018, 8958/2018, 8959/2018, 8960/2018, 8961/2018, 8962/2018, 8963/2018, 8964/2018, 8965/2018, 8966/2018, 8967/2018, 8968/2018, 8969/2018, 8970/2018, 8971/2018, 8972/2018, 8973/2018, 8974/2018, 8975/2018, 8976/2018, 8977/2018, 8978/2018, 8979/2018, 8980/2018, 8981/2018, 8982/2018, 8983/2018, 8984/2018, 8985/2018, 8986/2018, 8987/2018 and 8988/2018

THE COMMISSIONER OF INCOME TAX PETITIONER(S)
INTERNATIONAL TAXATION AND ANOTHER
ETC.

VERSUS

ENGINEERING ANALYSIS CENTRE OF RESPONDENT(S)
EXCELLENCE PRIVATE LIMITED ETC.

(FOR ADMISSION and IA No.168561/2021-EXEMPTION FROM FILING PAPER BOOKS and IA No. 168561/2021 - EXEMPTION FROM FILING PAPER BOOKS)

WITH

Diary No(s). 22013/2022 (XIV)

(FOR ADMISSION and IA No. 199259/2022 - CONDONATION OF DELAY IN FILING REVIEW PETITION)

Diary No(s). 1871/2024 (XIV-A)

(IA No. 9429/2024 - APPLICATION FOR LISTING REVIEW PETITION IN OPEN COURT, IA No. 71721/2024 - CONDONATION OF DELAY IN FILING and IA No. 83829/2024 - EXEMPTION FROM FILING PAPER BOOKS)

Date : 11-05-2026 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJAY KUMAR
HON'BLE MR. JUSTICE K.V. VISWANATHAN
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) Mr. N Venkataraman, A.S.G.
Mrs. Nisha Bagchi, Sr. Adv.
Mr. Sudarshan Lamba, AOR
Mr. Zoheb Hussain, Adv.
Mr. Rajat Nair, Adv.
Mr. V Chandrashekhara Bharathi, Adv.
Mr. Yogya Rajpurohit, Adv.

Mr. Raj Bahadur Yadav, AOR

For Respondent(s) Mr. Harpreet Singh Ajmani, AOR
Mr. Shashvat Dhamija, Adv.

Ms. Anuradha Dutt, Adv.
Mr. Tushar Jarwal, Adv.
Mr. Rahul Sateerja, Adv.
Mr. Sherry Goyal, Adv.
Ms. Viyushti Rawat, Adv.
Ms. B. Vijaylakshmi Menon, Adv./AOR

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

Following the order dated 23.04.2024 passed in Review Petition
(C) Diary No. 35475/2023, these review petitions are also dismissed
in terms of the signed order.

All pending applications shall also stand dismissed.

(BABITA PANDEY)
AR-CUM-PS

(PREETI SAXENA)
COURT MASTER (NSH)

(Signed order is placed on the file)