ITEM NO.45 COURT NO.11 SECTION XV

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

Petition(s) for Special Leave to Appeal (C) No(s).31179/2018

[Arising out of impugned final judgment and order dated 03-04-2018 in DBITA No.27/2018 passed by the High Court of Judicature for Rajasthan at Jaipur]

PR. COMMISSIONER OF INCOME TAX AJMER Petitioner(s)

VERSUS

AJMER VIDYUT VITARAN NIGAM LIMITED Respondent(s)

WITH
SLP(C) No. 1118/2019 (XV)

SLP(C) No. 17580/2022 (XV)

SLP(C) No. 18703/2022 (XV)

SLP(C) No. 19964/2022 (XV)

SLP(C) No. 20474/2022 (XV)

Diary No(s). 32432/2022 (XV)
IA No.174783/2022 - CONDONATION OF DELAY IN FILING

Date : 27-07-2026 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE ARAVIND KUMAR
HON'BLE MR. JUSTICE VIPUL M. PANCHOLI

For Petitioner(s) : Mr. Raghavendra P Shankar, A.S.G.
Mr. Arijit Prasad, Sr. Adv.
Mr. Sudarshan Lamba, AOR
Mr. Karan Lahiri, Adv.
Mr. Manish Pushkarna, Adv.
Ms. Shraddha Deshmukh, Adv.

Mr. Raj Bahadur Yadav, AOR

For Respondent(s) : Mr. Gunjan Pathak, Adv.
Ms. Neha Pathak, Adv.
Ms. Ankita Chaudhary, AOR
Mr. Chand Kapoor, Adv.

UPON hearing the counsel the Court made the following

O R D E R

<u>SLP(C) Nos.31179/2018 and 1118/2019</u>:

1. Mr. Raghavendra P Shankar, learned Additional Solicitor General appearing for the petitioner(s) has brought to the notice of this Court the synopsis filed in the instant case which would indicate that the High Court has relied upon the judgment of the Gujarat High Court in the case of *C.I.T Vs. Indian Petrochemicals Corporation Ltd. [(2016) 74 taxmann.com 163 (Guj) – ITA Nos.1773-1780/2008 dated 19.07.2016*. The said order was in favour of the assessee(s) against which the Revenue had filed an appeal in SLP (C) Diary No.18727/2017 and this court by order dated 17.07.2017, which had issued the notice and ultimately dismissed the same vide order dated 16.01.2026. Connected matters have also been dismissed by order of even date.

2. In fact, the learned counsel appearing for the assessee(s) has also brought to the notice of this court the judgment of this court rendered in *Deputy Commissioner of Income Tax, Thiruvananthapuram Vs. Kerala State Electricity Board, (2023) 19 SCC 236* and the Special Leave Petition filed by the assessee(s) came to be dismissed as indicated in paragraph No.7 of said judgment. In that view of the matter, the present Special Leave Petitions also stand dismissed as the issue being no more *res integra*.

3. pending application(s), if any, shall stand disposed of.

<u>SLP(C) Nos.17580/2022, 18703/2022, 19964/2022, 20474/2022 and Diary No.32432/2022</u>:

1. IA No.174783/2022 is allowed.

2. In these Special Leave Petitions, the Revenue has challenged the order(s) of the High Court.

3. In view of the order passed today in SLP(C) Nos.31179/2018 and 1118/2019, the present Special Leave Petitions would not survive as it is the consequential order of penalty levied which has been challenged. Accordingly, these Special Leave Petitions also stand dismissed.

4. Pending application(s), if any, shall stand disposed of.

(NEHA GUPTA)	**(AVGV RAMU)**
COURT MASTER (SH)	**COURT MASTER (NSH)**