

# Commissioner Of Income Tax, New Delhi vs M/S Eicher Goodearth Ltd. on 15 February, 2022

**Bench: S. Abdul Nazeer, Krishna Murari**

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IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL No(s). 9102 OF 2012

COMMISSIONER OF INCOME TAX, NEW DELHI

Appellant(s)

VERSUS

M/S EICHER GOODEARTH LTD.

Respondent(s)

with

CIVIL APPEAL No(s). 8968 OF 2014

O R D E R

In view of the Circular No. 17/2019 (F. No. 279/Misc.142/2007-ITJ(Pt.) dated 8th August 2019 issued by the Department of Revenue, Ministry of Finance, no adjudication is warranted in these appeals due to low tax effect.

Accordingly, the Appeals are disposed of leaving the question of law open.

.....J. ( S. ABDUL NAZEER) .....J. ( KRISHNA MURARI) 16:39:40 IST  
Reason:

NEW DELHI FEBRUARY 15, 2022 ITEM NO.6 COURT NO.7 SECTION XIV-A S U P  
R E M E C O U R T O F I N D I A RECORD OF PROCEEDINGS Civil Appeal No(s).  
9102/2012 COMMISSIONER OF INCOME TAX, NEW DELHI Appellant(s) VERSUS  
M/S EICHER GOODEARTH LTD. Respondent(s) WITH C.A. No. 8968/2014  
(XIV-A) SLP(C) No. 17500/2018 (XIV) SLP(C) No. 14944/2019 (III) (FOR  
ADMISSION and I.R. and IA No.90052/2019-CONDONATION OF DELAY IN  
FILING) Diary No(s). 8192/2020 (III) (FOR ADMISSION and I.R. and IA  
No.63898/2020-CONDONATION OF DELAY IN FILING. I.A. NO. 69087 OF 2021  
(APPLICATION FOR DETAGGING ON BEHALF OF THE RESPONDENT INSTEAD

OF APPLICATION FOR DIRECTION. IA No. 36475/2021 - APPLICATION FOR PERMISSION IA No. 69087/2021 - APPROPRIATE ORDERS/DIRECTIONS IA No. 63898/2020 - CONDONATION OF DELAY IN FILING) SLP(C) No. 11015/2020 (IV-B) ( FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 68407/2020 IA No. 68407/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 8193/2020 (III) (FOR ADMISSION and I.R. and IA No.45701/2020-CONDONATION OF DELAY IN FILING. I.A. NO. 71682 OF 2021 IS APPLICATION FOR DE-TAGGING ON BEHALF OF THE RESPONDENT INSTEAD OF APPLICATION FOR DIRECTION. IA No. 36481/2021 - APPLICATION FOR PERMISSION IA No. 71682/2021 - APPROPRIATE ORDERS/DIRECTIONS IA No. 45701/2020 - CONDONATION OF DELAY IN FILING) SLP(C) No. 21311/2019 (XIV) Diary No(s). 24290/2018 (XIV) IA No. 26073/2021 - APPROPRIATE ORDERS/DIRECTIONS IA No. 106529/2018 - CONDONATION OF DELAY IN FILING) Date : 15-02-2022 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S. ABDUL NAZEER HON'BLE MR. JUSTICE KRISHNA MURARI For Appellant(s) Mr. Balbir Singh, ASG Mr. Arijit Prasad, Sr. Adv. Mr. Santosh Kumar, Adv.

Ms. Monica Benjamikn, Adv.. Mr. Shyam Gopal, Adv.

Mr. Chinmayee Chandra, Adv. Mr. Siddhant Kohli, Adv.

Ms. Surbhi Singh, Adv.

Mr. Raj Bahadur Yadav, AOR Mrs. Anil Katiyar, AOR For Respondent(s) Mr. Rajiv Saxena, Adv.

Mr. Ashwani Kumar Dubey, AOR Ms. Sumangala Saxena, Adv. Ms. Kavita Jha, AOR Mr. Udit Naresh, Adv.

Mr. Bhargava V. Desai, AOR Mr. Utkarsh Vats, Adv.

Mr. Arnav Kumar, Adv.

Mr. Rajat Mittal, AOR Ms. Vanita Bhargava, Adv. Mr. Ajay Bhargava, Adv.

Ms. Shweta kabra, Adv.

Ms. Prerna Singh, Adv.

M/S. Khaitan & Co., AOR UPON hearing the counsel the Court made the following O R D E R In CA. Nos. 9102 OF 2012 & 8968 of 2014 The Appeals are disposed of due to low tax effect in view of the signed order.

Pending applications, if any, also stand disposed of.

IN SLP ( C ) No. 17500 of 2018, SLP(C ) No. 11015 of 2020 and Delay condoned.

The Petitions are disposed of due to low tax effect in view of the Circular No. 17/2019 (F. No. 279/Misc.142/2007- ITJ(Pt.) dated 8th August 2019 issued by the Department of Revenue, Ministry of Finance.

Pending applications, if any, also stand disposed of.

IN D. NOS. 8192 AND 8193 OF 2020 Mr. Balbir Singh, learned Additional solicitor General submits that the matters have been settled under Vivad se Vishwas Scheme. Therefore, he seeks permission of the Court to withdraw the Petitions.

Consequently, the Special Leave Petitions are dismissed as withdrawn.

In SLP ( C ) Nos. 14944 and 21311 of 2019 List tomorrow i.e. on 16.02.2022. (NEELAM GULATI) (RAM SUBHAG SINGH) ASTT. REGISTRAR-cum-PS BRANCH OFFICER (Signed order in CA. Nos. 9102 OF 2012 & 8968 of 2014 is placed on the file)