Pr. Commissioner Of Income Tax ... vs Hma Food Export Pvt. Ltd. on 6 September, 2023

Author: B.V. Nagarathna

Bench: B.V. Nagarathna

ITEM NO.28+62+63 COURT NO.15

SECTION XI

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). 30681/2023

(Arising out of impugned final judgment and order dated 22-02-2023 in WT No. 1337/2022 passed by the High Court of Judicature at Allahabad)

PR. COMMISSIONER OF INCOME TAX (CENTRAL) KANPUR & ORS.

Petitioner(s)

VERSUS

HMA FOOD EXPORT PVT. LTD.

Respondent(s)

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(IA No.171334/2023-CONDONATION OF DELAY IN FILING and IA No.171336/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

WITH

Diary No(s). 24746/2023 (XI) (FOR ADMISSION and I.R. and IA No.177527/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.177528/2023-CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS)

SLP (C) Dy. NO.31215/2023 (FOR ADMISSION and I.R. and IA No.177500/2023-CONDONATION OF DELAY IN FILING and IA No.177501/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP (C) Dy. NO.32056/2023 (IA No.178592/2023-CONDONATION OF DELAY IN FILING and IA No.178588/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date: 06-09-2023 These petitions were called on for hearing today.

CORAM:

HON'BLE MRS. JUSTICE B.V. NAGARATHNA HON'BLE MR. JUSTICE UJJAL BHUYAN

Pr. Commissioner Of Income Tax ... vs Hma Food Export Pvt. Ltd. on 6 September, 2023

For Petitioner(s) Mr. N Venkatraman, A.S.G.

> Mr. Raj Bahadur Yadav, AOR Mr. Ashok Panigrahi, Adv. Mrs. Gargi Khanna, Adv.

Mr. Udai Khanna, Adv.

Signature Not Verified

Mr. V C Bharathi, Adv.

Digitally signed by

RADHA SHARMA Date: 2023.09.06

Mr. H R Rao, Adv.

17:28:01 IST

Reason: Mr. Praneet Pranab, Adv. Mrs. Jyoti Zongluju, Adv.

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For Respondent(s)

UPON hearing the counsel the Court made the following ORDER

Delay condoned.

Issue notice to the respondent(s).

Tag along with SLP (C) No.9712/2023.

(RADHA SHARMA) (MALEKAR NAGARAJ) COURT MASTER (SH) COURT MASTER (NSH)