

# The Commissioner Of Income Tax I vs Uti Bank Ltd Through Its Manager on 1 September, 2022

**Author: J.K. Maheshwari**

**Bench: J.K. Maheshwari**

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 1926 OF 2014

THE COMMISSIONER OF INCOME TAX I

APPELLANT

VERSUS

UTI BANK LTD THROUGH ITS MANAGER

RESPONDENT

W I T H  
SLP(C) No. 28946/2019  
SLP(C) No. 844/2021

## O R D E R

Civil Appeal No. 1926 of 2014 In view of the findings of fact noticed by the High Court, the legal issue relating to disallowance under Section 14A of the Income Tax Act, 1961 would be covered against the Revenue in view of judgment of this Court in 'South Indian Bank Ltd. v. Commissioner Of Income Tax' [(2021) 10 SCC 153].

Recording the aforesaid the appeal is dismissed without any order as to costs.

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

SLP(C) No. 28946/2019 AND SLP(C) No. 844/2021 Re-list on 7th September, 2022.

..... J. [SANJIV KHANNA] ..... J. [J.K. MAHESHWARI] NEW DELHI;

SEPTEMBER 01, 2022.

ITEM NO.108

COURT NO.12

SECTION III

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). 1926/2014 THE COMMISSIONER OF INCOME TAX I Appellant(s) VERSUS UTI BANK LTD THROUGH ITS MANAGER Respondent(s) WITH SLP(C) No. 28946/2019 (IX) (FOR ADMISSION and I.R. and IA No.178558/2019-CONDONATION OF DELAY IN FILING) SLP(C) No. 844/2021 (IX) Date : 01-09-2022 These matters were called on for hearing today. CORAM :

HON'BLE MR. JUSTICE SANJIV KHANNA HON'BLE MR. JUSTICE J.K. MAHESHWARI For Appellant(s) Mr. Balbir Singh, ASG Ms. Rekha Pandey Adv Mr. Shyam Gopal Adv Mr. Wasim Qadri Sr Adv Mr. Sunita Sharma Adv Mr. Raj Bahadur Yadav, AOR Mrs. Anil Katiyar, AOR For Respondent(s) Mr. Rustom B. Hathikhanawala, AOR Ms. Manisha T. Karia, AOR UPON hearing the counsel the Court made the following O R D E R The appeal is dismissed in terms of the signed order.

Pending application(s), if any, shall stand disposed of. SLP(C) No. 28946/2019 AND SLP(C) No. 844/2021 Re-list on 7th September, 2022.

(SONIA BHASIN) (R.S. NARAYANAN) COURT MASTER (SH) COURT MASTER (NSH)