

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). 37880/2018

(Arising out of impugned final judgment and order dated 26-02-2018 in ITA No. 241/2018 passed by the High Court Of Delhi At New Delhi)

THE PR. COMMISSIONER OF INCOME TAX 3

Petitioner(s)

VERSUS

EVALUESERVE SEZ (GURGAON) PVT. LTD.

Respondent(s)

(IA No.162031/2018-CONDONATION OF DELAY IN FILING and IA No.162035/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 02-12-2019 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE UDAY UMESH LALIT

HON'BLE MR. JUSTICE VINEET SARAN

For Petitioner(s) Mr. Zoheb Hossain. Adv.
Mr. A.K.Srivastava, Adv.
Mrs. Anil Katiyar, AOR

For Respondent(s) Mr. Salil Kapoor, Adv.
Ms. Ananya Kapoor, Adv.
Mr. Sumit Lal Chandani, Adv.
Mr. Sanat Kapoor, Adv.
Mr. Praveen Swarup, AOR

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

Delay condoned.

The tax effect in the present matter being less than two crores, in view of the CBDT Circular dated 8.8.2019, we see no reason to interfere. The special leave petition is dismissed.

Pending applications, if any, stand disposed of.

(INDU MARWAH)
COURT MASTER

(SUMAN JAIN)
BRANCH OFFICER