

ITEM NO.36

COURT NO.15

SECTION IX

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

Petitions for Special Leave to Appeal (C) Nos.20569-20572/2023

(Arising out of impugned final judgment and order dated 04-08-2023 in WP No. 2340/2021 04-08-2023 in WP No. 2661/2021 04-08-2023 in WP No. 3059/2021 04-08-2023 in WP No. 3060/2021 passed by the High Court of Judicature at Bombay)

ASSISTANT COMMISSIONER OF INCOME TAX
(International Taxation) & ORS.

Petitioner(s)

VERSUS

SHELF DRILLING RON TAPMEYER LIMITED

Respondent(s)

(IA No.188643/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.188644/2023-PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

Date : 22-09-2023 These petitions were called on for hearing today.

CORAM :

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

For Petitioner(s) Mr. N Venkatraman, A.S.G.
Mr. H. Raghvendra Rao, ADV.
Mr. Raj Bahadur Yadav, AOR
Mr. H R Rao, Adv.
Ms. Swarupma Chaturvedi, Adv.
Mr. V Chandrashekhara Bharathi, Adv.
Mr. Udai Khanna, Adv.
Mr. Ashok Panigrahi, Adv.
Mrs. A Deepa, Adv.

For Respondent(s) Mr. J.D. Mistri, Sr. Adv.
Mr. Nitesh Joshi, Adv.
Mr. Kunal Cheema, AOR
Mr. Shivam Dube, Adv.
Mr. Raghav Deshpande, Adv.

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

Issue notice to the respondents.

We have heard learned Additional Solicitor General for the petitioners and learned Senior Counsel Shri J.D. Mistri for the

respondent-assessee.

Having heard the respective senior counsel for the parties, we observe that the impugned judgment shall not be cited as a precedent in any other subsequent matter until further orders.

We also clarify that the operative portion of the judgment shall apply only insofar as the respondents herein are in question.

(KRITIKA TIWARI)
SENIOR PERSONAL ASSISTANT

(MALEKAR NAGARAJ)
COURT MASTER (NSH)