

ITEM NO.12

COURT NO.12

SECTION IV-A

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 21341/2012

(Arising out of impugned final judgment and order dated 12-10-2011 in ITA No. 462/2007 passed by the High Court Of Karnataka At Bangalore)

COMMISSIONER OF INCOME TAX &amp; ANR.

Petitioner(s)

VERSUS

M/S DEUTSCHE SOTWARE LTD.

Respondent(s)

WITH

SLP (C) No. 27942/2012  
SLP (C) No. 5376/2013  
SLP (C) No. 5375/2013  
SLP (C) No. 8382/2013  
SLP (C) No. 17053/2013  
SLP (C) No. 9144/2014  
SLP (C) No. 32565/2015  
SLP (C) No. 22405/2015  
SLP (C) No. 22411/2015  
SLP (C) No. 23304/2015  
SLP (C) Nos. 2570-2571/2016  
SLP (C) No. 17223/2016  
SLP (C) No. 12098/2016

Date : 01-11-2017 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN  
HON'BLE MR. JUSTICE SANJAY KISHAN KAULFor Petitioner(s) Mr. K. Radhakrishnan, Sr. Adv.  
Mr. H.R. Rao, Adv.  
Mr. Ritesh Kumar, Adv.  
Mr. Sumit Teterwal, Adv.  
Mrs. Anil Katiyar, AORMs. Arunima Kedia, Adv.  
Ms. Pritha Srikumar, AORMr. Sachit Jolly, Adv.  
Mr. Rohit Garg, Adv.  
Ms. B. Vijayalakshmi Menon, AOR

For Respondent(s) Mr. Ajay Vohra, Sr. Adv.  
Ms. Kavita Jha, AOR  
Mr. Bhuwan Dhoopar, Adv.

Mr. K.R. Vasudevan, Adv.  
Mr. V. Balachandran, AOR  
Mr. V. Ramasubramanian, Adv.  
Mr. Siddharth Naidu, Adv.

Mr. K. Radhakrishnan, Sr. Adv.  
Mr. H.R. Rao, Adv.  
Mr. Ritesh Kumar, Adv.  
Mr. Sumit Teterwal, Adv.  
Mrs. Anil Katiyar, AOR

Ms. Arunima Kedia, Adv.  
Ms. Priitha Srikumar, AOR

M.S. Syali, Sr. Adv.  
Mr. T. Suryanarayan, Adv.  
Mr. P. Roychoudhari, Adv.  
Ms. Yugandhara Pawar Jha, Adv.  
Ms. Tanmayee Rajkumar, Adv.  
Mr. Kunal Verma, AOR  
Mr. Piyush Bhardwaj, Adv.

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

S.L.P. (C) No. 21341/2012, SLP(C) No. 27942/2012, SLP(C) No. 5376/2013, SLP(C) No. 5375/2013, SLP(C) No. 8382/2013, SLP(C) No. 17053/2013, SLP(C) No. 9144/2014, SLP(C) No. 32565/2015, SLP(C) No. 22405/2015, SLP(C) No. 22411/2015, SLP(C) No. 17223/2016 and SLP(C) No. 12098/2016:

Heard the learned Senior Counsel/Counsel appearing for the parties.

Application for change in the cause title is allowed.

Having gone through the impugned judgment of the High Court, we find no infirmity in the same.

Accordingly, the Special Leave Petitions are dismissed.

Mr. K. Radhakrishnan, learned Senior Counsel, appearing for the petitioner(s), has appealed to us that para 10 of the impugned

judgment is extremely unfair to the Department and the imposition of costs of Rs.1 lakh was wholly uncalled for.

We agree with the same and, accordingly, expunge para 10.

SLP(C) No. 23304/2015 SLP(C) Nos. 2570-2571/2016:

De-tag and list after two weeks.

(R. NATARAJAN)  
COURT MASTER (SH)

(SAROJ KUMARI GAUR)  
COURT MASTER