

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

Civil Appeal No(s). 64-65/2018

INDIAN NATIONAL CONGRESS (I) / ALL INDIA CONGRESS
COMMITTEE

Appellant(s)

VERSUS

COMMISSIONER OF INCOME TAX DELHI XI

Respondent(s)

(ONLY I.A. NO. 51869/2024 IS LISTED
IA No. 51869/2024 - CLARIFICATION/DIRECTION)

Date : 01-04-2024 These matters were called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH

For Appellant(s) Dr. Abhishek Manu Singhvi, Sr. Adv.
Mr. Vivek Tankha, Sr. Adv.
Mr. Devadatt Kamat, Sr. Adv.
Mr. Rohit Sharma, Adv.
Mr. Nishanth Patil, AOR
Mr. Jatin Lalwani, Adv.
Mr. Nikhil Purohit, Adv.
Mr. Harsh Pandey, Adv.
Mr. Revanta Solanki, Adv.
Mr. Amit Bhandari, Adv.
Mr. Anubhav Kumar, Adv.
Mr. Ajay Desai, Adv.
Mr. Varun Chopra, Adv.
Mr. Prasanna S., Adv.
Mr. Nikhil Bhalla, Adv.
Mr. Sumit Kumar, Adv.
Mr. Vipul Tiwari, Adv.
Mr. Vinod Kumar Srivastava, Adv.

For Respondent(s) Mr. Tushar Mehta, Solicitor General
Mr. N Venkatraman, A.S.G.
Ms. Nisha Bagchi, Sr. Adv.
Mr. Raj Bahadur Yadav, AOR
Mr. Zoheb Hussain, Adv.
Mr. Prasenjeet Mohapatra, Adv.
Mr. Navanjay Mahapatra, Adv.
Mr. Raghav Sharma, Adv.

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UPON hearing the counsel the Court made the following
O R D E R
I.A. No. 51869/2024

This application has been filed in Civil Appeal Nos. 64-65/2018, which are pending adjudication before this Court inasmuch as leave has been granted by this Court in the special leave petitions preferred by the petitioner(s)/appellant(s) herein.

The application has been filed by being aggrieved by the findings arrived at by the Delhi High Court in the impugned order(s) and particularly having regard to the finding in paragraph 124 of the impugned order.

During the pendency of this matter before this Court, several demands were made in the month of March, 2024. Therefore, the appellant sought for an urgent hearing of the application but since the notified date was today, the matter has been listed today.

At the commencement of the hearing on this application, learned Solicitor General appearing for the respondent/Department submitted that there is no dispute that on several dates in the month of March, 2024, demands have been made as against the appellant(s) herein totalling approximately Rs.3,500 crores. He further submitted, be that as it may, the issues which arise in these appeals have yet to be adjudicated upon but having regard to the impending elections, the respondent-Department does not wish to precipitate the matter inasmuch as no coercive steps shall be taken by the respondent/Department with regard to the

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aforesaid total demand of Rs.3,500 crores approximately.

Learned Solicitor General, therefore, submitted that a date may be notified for hearing these appeals in the second week of July, 2024 and till then, the appellant(s) herein can have no apprehension regarding any coercive step being taken with regard to the aforesaid demand.

It is further recorded that the aforesaid total demand of Rs.3,500 crores approximately, is not strictly relatable to the controversy in these appeals and they touch upon several demands, which arise as against the appellant(s) herein.

By way of response, Dr. Abhishek Manu Singhvi, learned senior advocate submitted that in view of categorical statement made by learned Solicitor General at present no orders need be made on the application seeking stay of the findings arrived at by the High Court and particularly in paragraph 124. He, therefore, submitted that since the submissions of learned Solicitor General have been recorded, in the circumstances, the appeals may be heard on merits.

The aforesaid submissions are placed on record.

In view of the submission by way of a concession made by the respondent, no coercive action of any nature shall be taken against the appellant(s) till the next date of hearing.

It is needless to observe that the aforesaid concession made by the learned Solicitor General on behalf of the respondent/Department is without prejudice to all rights and

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contentions that it may have as against the appellant(s) herein and *vice versa*.

Hence, list these appeals including this application on 24.07.2024.

(NEETU SACHDEVA)
ASTT. REGISTRAR-cum-PS

(MALEKAR NAGARAJ)
COURT MASTER (NSH)