

IN THE SUPREME COURT OF INDIA  
CIVIL ORIGINAL JURISDICTION

MISCELLANEOUS APPLICATION NO.218/2024

IN

CIVIL APPEAL NO.11128 OF 2016

C.I.T. DELHI

Petitioner(s)

VERSUS

BHARTI HEXACOM LTD.

Respondent(s)

O R D E R

Learned senior counsel Shri Arvind P. Datar for the applicant (respondent in the Civil Appeal) submitted that this application may be treated for and on behalf of all other respondents/Assessees in the main Civil Appeals that were disposed of by this Court on 16.10.2023.

Learned A.S.G. appearing for the respondent in this application has no objection to this submission.

In the circumstances, order passed in this Miscellaneous Application shall be made applicable to all the cases, which were disposed of by order dated 16.10.2023.

We have heard Shri Arvind P. Datar, learned senior counsel and Shri N Venkataraman, learned A.S.G. on the prayer(s) sought for in the miscellaneous application.

It was submitted that while judgment of this Court dated 16.10.2023 has laid down the law which, in substance, over rules what was held in favour of the Assessees by the Delhi High Court, pursuant to the new Telecom Policy which commenced from the year

contd..

1999, appropriate orders may be made with regard to the payment of interest on the tax demand for the period subsequent to the commencement of the new Telecom Policy of the year 1999 in view of the judgment of this Court now laying down the law by setting aside the judgment of Delhi High Court. It was submitted that a heavy burden would now be on the Assessees as from the Assessment year 2000-2001 onwards the tax demand would have to be recomputed and met. Therefore, the Assessees have in fact sought for waiver of interest for the said period.

Learned A.S.G however, objected to this submission by contending that now that the tax demand would have to be met by the Assessees, it is logical that the interest on the said demand would also have to be paid.

We have given our thoughtful consideration to the submissions advanced at the Bar. We find that since the judgment of this Court is dated 16.10.2023, and having regard to the Telecom Policy, which commenced from the year 1999, the payment of interest for the period for which the tax demand is now to be met in respect of these cases stands waived.

However, this order shall not be a precedent in any other case as we have passed this order bearing in mind the peculiar facts of this case and having regard to the lapse of time in litigation before the Delhi High Court and this Court.

It is also brought to our notice that there are other identical matters pending before the High Courts, Tribunals and Statutory Appeals etc. While disposing of those appeals, the said

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Courts, Tribunals etc. may bear in mind this order vis-a-vis the interest aspect.

The Miscellaneous Application stands disposed of.

.....J.  
[B.V. NAGARATHNA]

.....J.  
[UJJAL BHUYAN]

NEW DELHI  
MAY 17, 2024

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

Miscellaneous Application No. 218/2024 in C.A. No. 11128/2016

(Arising out of impugned final judgment and order dated 16-10-2023  
in C.A. No. 11128/2016 passed by the Supreme Court Of India)

C.I.T. DELHI

Petitioner(s)

VERSUS

BHARTI HEXACOM LTD.

Respondent(s)

(IA No. 259074/2023 - RECALLING THE COURTS ORDER)

Date : 17-05-2024 These matters were called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA

HON'BLE MR. JUSTICE UJJAL BHUYAN

For Parties

Mr. N Venkatraman, A.S.G.  
Mr. Arijit Prasad, Sr. Adv.  
Mr. Rupesh Kumar, Sr. Adv.  
Mr. Raj Bahadur Yadav, AOR  
Mr. S A Haseeb, Adv.  
Mrs. Gargi Khanna, Adv.  
Mr. Rajesh K Singh, Adv.  
Mr. Manish Pushkarna, Adv.Mr. Arvind P. Datar, Sr. Adv.  
Ms. Kavita Jha, AOR  
Mr. Vaibhav Kulkarni, Adv.  
Mr. Udit Naresh, Adv.Ms. Disha Jham, Adv.  
Mr. Devansh Jain, Adv.  
Ms. Vijayalakshmi Menon, AOR

UPON hearing the counsel the Court made the following

O R D E R

The Miscellaneous Application stands disposed of in terms  
of the signed order.

Pending application(s) shall stand disposed of.

(NEETU SACHDEVA)  
ASTT. REGISTRAR-cum-PS

(Signed order is placed on the file)

(MALEKAR NAGARAJ)  
COURT MASTER (NSH)