

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.1068 OF 2022  
(Arising out of SLP(C)No.8955/2021)

YOGESH ROSHANLAL GUPTA

APPELLANT(S)

VERSUS

CENTRAL BOARD OF DIRECT TAXES

RESPONDENT(S)

O R D E R

Leave granted.

This appeal challenges the judgment and order dated 04-02-2021 passed by the High Court of Gujarat at Ahmedabad in SCA No. 2148/2019.

The basic facts and submissions advanced on behalf of the appellant stand reflected in the order dated 19.07.2021 passed by this Court which was to the following effect:

“Mr. Hardik Vora, learned counsel for the petitioner submits that (a) in pursuance of “Income Declaration Scheme, 2016”, the petitioner had declared undisclosed income and had shown willingness to pay tax in terms of the Scheme; (b) the amount of tax could be deposited in three instalments as per the Scheme; and, (c) out of said three instalments, two instalments were paid by the appellant but there was default in respect of the third instalment.

The request of the petitioner seeking extension of time to pay the third instalment and continue to avail the benefit under said Scheme was rejected by the High Court.

Mr. Vora submits that the limited relief that the petitioner seeks is with respect to adjustment of the amounts deposited towards first two instalments so that in the tax liability computed by the Department after revised assessment, appropriate relief can be afforded to the petitioner.

Issue notice limited to the aforesaid question, returnable on 27.08.2021.”

Heard Mr. Hardik Vora, learned advocate in support of the appeal and Mr. Vikramjit Banerjee, learned Additional Solicitor General for the Revenue.

In the peculiar facts and circumstances of the instant case, we direct that the appellant be given benefit of the amounts deposited towards first two installments while reckoning the tax liability of the appellant after revised assessment.

With these observations, the appeal stands disposed of without any order as to costs.

.....J.  
[UDAY UMESH LALIT]

.....J.  
[PAMIDIGHANTAM SRI NARASIMHA]

New Delhi,  
February 4, 2022.

ITEM NO.22 Court 2 (Video Conferencing) Corrected  
SECTION III

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).8955/2021

(Arising out of impugned final judgment and order dated 04-02-2021 in SCA No. 2148/2019 passed by the High Court Of Gujarat at Ahmedabad)

YOGESH ROSHANLAL GUPTA Petitioner(s)

VERSUS

CENTRAL BOARD OF DIRECT TAXES Respondent(s)  
(FOR ADMISSION and I.R. )

Date : 04-02-2022 This petition was called on for hearing today.  
CORAM :

HON'BLE MR. JUSTICE UDAY UMESH LALIT  
HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA

For Petitioner(s) Mr. Hardik Vora, Adv.  
Mr. S.K. Nanda, Adv.  
Ms. Monalisa Mishra, Adv.  
Mr. Swagat Nanda, Adv.  
Mr. Vivak Mishra, Adv.  
Ms. Mansha Shukla, Adv.  
Mr. Sameer Singh, Adv.  
Mr. Vijay kumar Singh, Adv.  
Mr. Sahil Lochab, Adv.  
Mr. Sachin Singh, Adv.  
Ms. Neelam Singh, AOR

For Respondent(s) Mr. Vikramjit Banerjee, ASG  
Mr. Santosh Kr., Adv.  
Mr. Siddharth Sinha , Adv.  
Mr. Shashank Bajpai, Adv.  
Mr. Manish, Adv.  
Mr. Raj Bahadur Yadav, AOR

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

Leave granted.

The appeal is disposed of in terms of the signed order.

Pending applications, if any, shall stand disposed of.

(INDU MARWAH)  
COURT MASTER (SH)

(VIRENDER SINGH)  
BRANCH OFFICER

(SIGNED ORDER IS PLACED ON THE FILE)