

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 1926 OF 2014

THE COMMISSIONER OF INCOME TAX I APPELLANT

VERSUS

UTI BANK LTD THROUGH ITS MANAGER RESPONDENT

W I T H

SLP(C) No. 28946/2019

SLP(C) No. 844/2021

O R D E R

Civil Appeal No. 1926 of 2014

In view of the findings of fact noticed by the High Court, the legal issue relating to disallowance under Section 14A of the Income Tax Act, 1961 would be covered against the Revenue in view of judgment of this Court in '*South Indian Bank Ltd. v. Commissioner Of Income Tax*' [( 2021) 10 SCC 153].

Recording the aforesaid the appeal is dismissed without any order as to costs.

Pending application(s), if any, shall stand disposed of.

SLP(C) No. 28946/2019 AND SLP(C) No. 844/2021

Re-list on 7<sup>th</sup> September, 2022.

..... J.  
[SANJIV KHANNA]

..... J.  
[J.K. MAHESHWARI]

NEW DELHI;  
SEPTEMBER 01, 2022.

ITEM NO.108

COURT NO.12

SECTION III

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

Civil Appeal No(s). 1926/2014

THE COMMISSIONER OF INCOME TAX I

Appellant(s)

VERSUS

UTI BANK LTD THROUGH ITS MANAGER

Respondent(s)

WITH

SLP(C) No. 28946/2019 (IX)

(FOR ADMISSION and I.R. and IA No.178558/2019-CONDONATION OF DELAY  
IN FILING)

SLP(C) No. 844/2021 (IX)

Date : 01-09-2022 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJIV KHANNA  
HON'BLE MR. JUSTICE J.K. MAHESHWARI

For Appellant(s) Mr. Balbir Singh, ASG  
Ms. Rekha Pandey Adv  
Mr. Shyam Gopal Adv  
Mr. Wasim Qadri Sr Adv  
Mr. Sunita Sharma Adv  
Mr. Raj Bahadur Yadav, AOR  
  
Mrs. Anil Katiyar, AOR

For Respondent(s) Mr. Rustom B. Hathikhanawala, AOR  
Ms. Manisha T. Karia, AOR

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

CIVIL APPEAL NO. 1926/2014

The appeal is dismissed in terms of the signed order.

Pending application(s), if any, shall stand disposed of.

SLP(C) No. 28946/2019 AND SLP(C) No. 844/2021

Re-list on 7<sup>th</sup> September, 2022.

(SONIA BHASIN)  
COURT MASTER (SH)

(R.S. NARAYANAN)  
COURT MASTER (NSH)