

ITEM NO.51

COURT NO.11

SECTION IV-B

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

PETITION(S) FOR SPECIAL LEAVE TO APPEAL (C) NO(S). 5419/2019

[Arising out of impugned final judgment and order dated 28-09-2018 in FAO No. 3065/2013 passed by the High Court of Punjab & Haryana at Chandigarh]

VANDANA & ORS.

PETITIONER(S)

VERSUS

KESHAV & ORS.

RESPONDENT(S)

(IA No. 68734/2020 - EXEMPTION FROM FILING AFFIDAVIT)

WITH

SLP(C) No. 23162/2019 (IV-B)

(IA No. 137622/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 18-08-2025 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE PANKAJ MITHAL

HON'BLE MR. JUSTICE PRASANNA B. VARALE

For Petitioner(s) Mr. Aditya Hooda, Adv.  
Dr. Surender Singh Hooda, AOR

Mr. Gagan Gupta, Sr. Adv.  
Mr. Rajeev Maheshwaranand Roy, AOR  
Mr. Nilesh Kumar, Adv.  
Mr. P Srinivasan, Adv.

For Respondent(s) Mr. Gagan Gupta, Sr. Adv.  
Mr. Rajeev Maheshwaranand Roy, AOR  
Mr. Nilesh Kumar, Adv.  
Mr. P Srinivasan, Adv.

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

1. Heard learned counsel for the parties.
2. One of the legal issues arising in this matter is

whether a person employed in merchant navy as an officer and drawing salary in the accounts maintained in India is exempt from payment of income tax. In the event, he is exempted from payment of tax, the Tribunal ought not to have applied any deduction on account of income tax.

3. The main petition and the cross petition will be taken up together.

4. Leave granted in both the matters.

5. Hearing expedited.

(Nidhi Mathur)  
Court Master (NSH)

(Geeta Ahuja)  
Assistant Registrar-cum-PS