

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). 8080/2018

UNION OF INDIA & ORS.

APPELLANT (S)

VERSUS

M/S. MAKE MY TRIP (INDIA) PVT. LTD.

RESPONDENT(S)

WITH

C.A. No. 8081/2018 & C.A. No. 8082/2018

O R D E R

Heard learned counsel for the parties at length.

The issue is as to whether the power of arrest under Section 91 of the Finance Act, 1994 ('the said Act') can be exercised without following the procedure as set out in Section 73A(3) and (4) of the said Act. The High Court has decided, after detailed discussion, that it is mandatory to follow the procedure contained in Section 73A(3) and (4) of the said Act before going ahead with the arrest of a person under Sections 90 and 91. We are in agreement with the aforesaid conclusion and see no reason to deviate from it.

Accordingly, these appeals are dismissed.

.....J.  
[A.K. SIKRI]

.....J.  
[S. ABDUL NAZEER]

NEW DELHI;  
JANUARY 23, 2019.

ITEM NO.114

COURT NO.2

SECTION XIV

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). 8080/2018

UNION OF INDIA &amp; ORS.

Appellant(s)

VERSUS

M/S. MAKE MY TRIP (INDIA) PVT. LTD.

Respondent(s)

(list on the week commencing 11.09.2018 within first ten matters on Board vide court's order dated 02.08.2018)

WITH

C.A. No. 8081/2018 (XIV)

C.A. No. 8082/2018 (XIV)

Date : 23-01-2019 These appeals were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE S. ABDUL NAZEER

For Appellant(s) Mr. K. Radhakrishnan, Sr. Adv.  
Mr. Rupesh Kumar, Adv.  
Ms. Nisha Bagchi, Adv.  
Mr. Ritesh Kumar, Adv.  
Mr. B. Krishna Prasad, AOR

Mrs. Anil Katiyar, AOR

For Respondent(s) Mr. V. Sridharan, Sr. Adv.  
Mr. L. Badri Narayanan, Adv.  
Mr. Aaditya Bhattacharya, Adv.  
Mr. Yogendra Aldak, Adv.  
Mr. Manish Rastogi, Adv.  
Mr. Victor Das, Adv.  
Ms. Apeksha Mehta, Adv.  
Mr. R. Parthasarathy, AOR

Mr. Praveen Swarup, AOR

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

The appeals are dismissed in terms of the signed order.

Pending application(s), if any, stands disposed of accordingly.

(ASHWANI THAKUR)  
COURT MASTER (SH)

(VIDYA NEGI)  
COURT MASTER (NSH)

(Signed order is placed on the file)