

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 2770 OF 2020

FLIPKART INDIA PRIVATE LIMITED
& ANR.

APPELLANT(S)

VERSUS

COMPETITION COMMISSION OF
INDIA & ANR.

RESPONDENT(S)

O R D E R

1. We have heard Dr. Abhishek Manu Singhvi and Mr. Rajshekhar Rao, learned senior counsel appearing on behalf of the appellants as well as Mr. Udayaditya Banerjee, learned counsel on behalf of respondent No.2.

2. The record has also been perused. It appears that while passing the Impugned Judgment dated 04.03.2020, the National Company Law Appellate Tribunal (NCLAT) has relied upon the observations made in a quasi-judicial order passed by the Assessing Officer (AO) in an Income Tax-related proceeding. That order is stated to be no longer in existence. It further seems to us that it will be fair to both sides as well as in the interest of justice, if the matter is remanded with a request to NCLAT to decide the appeal afresh, keeping in mind the settled principles, as also re-stated by this Court in Coal India Limited & Anr. v. Competition Commission of India & Anr. reported in (2023) 10 SCC 345. Ordered accordingly.

3. The parties would be at liberty to raise their respective contentions before the NCLAT for the purpose of determining whether

a *prima facie* case for investigation that may warrant further remand of the case to the Competition Commission of India, is made out or not.

4. In this regard, it is clarified that we have not expressed any opinion on the merits of the case, including the question whether the quasi-judicial order passed by the AO is still in existence and operative, more so when the same is hotly debated before us. All the contentions are thus left open for the parties to be raised before the NCLAT.

5. The appeal is, accordingly, allowed in part. The impugned order of the NCLAT is set aside. The matter is remanded to the NCLAT for fresh consideration. The parties are directed to appear before the NCLAT on 20.02.2026.

.....CJI
(SURYA KANT)

.....J.
(JOYMALYA BAGCHI)

.....J.
(VIPUL M. PANCHOLI)

NEW DELHI;
FEBRUARY 03, 2026.

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGSCivil Appeal No(s). 2770/2020

FLIPKART INDIA PRIVATE LIMITED & ANR.

Appellant(s)

VERSUS

COMPETITION COMMISSION OF INDIA & ANR.

Respondent(s)

(IA No. 71781/2020 - EXEMPTION FROM FILING AFFIDAVIT, IA No. 71779/2020 - EXEMPTION FROM PAYING COURT FEE, IA No. 71778/2020 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES and IA No. 64558/2020 - STAY APPLICATION)

Date : 03-02-2026 This matter was called on for hearing today.

CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE JOYMALYA BAGCHI
HON'BLE MR. JUSTICE VIPUL M. PANCHOLI

For Appellant(s) : Dr. Abhishek Manu Singhvi, Sr. Adv.
Mr. Rajshekhar Rao, Sr. Adv.
Ms. Shally Bhasin, Adv.
Mr. Yaman Verma, Adv.
Mr. Prateek Gupta, Adv.
Ms. Sonali Charak, Adv.
Ms. Rachna Dubey, Adv.
Ms. Janhavi Singh, Adv.
Mr. L Nidhiram, Adv.
Mr. Ajay Sabarwal, Adv.
Mr. S. S. Shroff, AOR

For Respondent(s): Mr. Udayaditya Banerjee, AOR
Ms. Nidhi Khanna, Adv.
Ms. Shubhangi Pandey, Adv.
Ms. Parul Shukla, Adv.

Mr. Tahir Ashraf Siddiqui, AOR
Mr. Kartikey Sahai, Adv.

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

The appeal is allowed in part in terms of the signed order.

Pending application(s), if any, shall stand closed.

(NITIN TALREJA)

ASTT. REGISTRAR-cum-PS

(PREETHI T.C.)

ASSISTANT REGISTRAR

(Signed order is placed on the file)