

ITEM NO.13

COURT NO.7

SECTION XVI

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

SPECIAL LEAVE PETITION (CIVIL) Diary No. 1192/2026

[Arising out of impugned final judgment and order dated 09-02-2024
in WPO No. 2663/2022 passed by the High Court at Calcutta]

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

Petitioner(s)

VERSUS

RAINBOW DIGITAL SERVICES PRIVATE LIMITED

Respondent(s)

IA No. 25413/2026 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 72893/2025 (XVI)

IA No. 24849/2026 - CONDONATION OF DELAY IN FILING

IA No. 24850/2026 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS

Diary No(s). 74603/2025 (XVI)

IA No. 25842/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 73811/2025 (XVI)

IA No. 27267/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 74912/2025 (XVI)

IA No. 27386/2026 - CONDONATION OF DELAY IN FILING

Date : 02-02-2026 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) :

Mr. S Dwarakanath, A.S.G.
Ms. Madhulika Upadhyay, AOR
Mr. Sandeep Jindal, Adv.
Mr. Arun Kumar Singh, Adv.
Mrs. Gargi Khanna, Adv.
Mrs. Rashmi Malhotra, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. These Special Leave Petitions are squarely covered by the Judgment of this Court rendered on 3-10-2024 in "Union of India & Ors. vs. Rajeev Bansal" (Civil Appeal No.8629/2024 etc.) 2024 (11) Scale 473.
3. In view of the above, the petitions filed by the Revenue are disposed of. The assessee will be governed by reasons discussed in the said Judgment.
4. The assessing officers will dispose of the objections in terms of the law laid down by this Court. Thereafter, the assessee who are aggrieved will be at liberty to pursue all the rights and remedies in accordance with law, save and except for the issues which have been concluded in the Judgment.
5. Pending application(s), if any, stands disposed of.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)