

ITEM NOS.17+26+31,62,63,66,68 COURT NO.13

SECTION XVI

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

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 1860/2025

[Arising out of impugned final judgment and order dated 13-02-2024
in WPA No. 2708/2023 passed by the High Court at Calcutta]

INCOME TAX OFFICER, WARD 25(1), KOLKATA & ORS. Petitioner(s)

VERSUS

MIRA ROY & ANR. Respondent(s)

IA No. 39174/2025 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 5780/2025 (XVI)

FOR ADMISSION and I.R.

(IA No. 42648/2025 - CONDONATION OF DELAY IN FILING SLP)

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 4502/2025

(IA No. 39667/2025 - CONDONATION OF DELAY IN FILING SLP)

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 5561/2025

IA No. 40547/2025 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 996/2025 (IX)

FOR ADMISSION and I.R.

IA No. 39579/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 4812/2025 (IX)

IA No. 40506/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 5041/2025 (IX)

IA No. 40348/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 1830/2025 (IX)

FOR ADMISSION and I.R.

IA No. 38334/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 5529/2025 (IX)

IA No. 41168/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 5273/2025 (IX)

IA No. 41328/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 5597/2025 (IX)

IA No. 40101/2025 - CONDONATION OF DELAY IN FILING

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 48536/2024

IA No. 42777/2025 - CONDONATION OF DELAY IN FILING

IA No. 42776/2025 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

WITH

Diary No(s). 7369/2025 (IX)
 IA No. 43966/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 2898/2025 (IX)
 IA No. 44185/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 5044/2025 (IX)
 FOR ADMISSION and I.R.
 IA No. 44568/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 2839/2025 (IX)
 IA No. 45744/2025 - CONDONATION OF DELAY IN FILING

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 3829/2025
 (IA No. 43029/2025 - CONDONATION OF DELAY IN FILING)

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 55764/2024
 (IA No. 42519/2025 - CONDONATION OF DELAY IN FILING & IA No.
 42522/2025 - CONDONATION OF DELAY IN REFILEING / CURING THE
 DEFECTS)

WITH

Diary No(s). 3108/2025 (XVI)
 FOR ADMISSION and I.R.
 (IA No. 43725/2025 - CONDONATION OF DELAY IN FILING)

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 3281/2025
 IA No. 45529/2025 - CONDONATION OF DELAY IN FILING

Date : 21-02-2025 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
 HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) :

Mr. N Venkatraman, A.S.G.
 Mr. V Chandrashekhara Bharathi, Adv.
 Mr. Raj Bahadur Yadav, AOR
 Mr. V C Bharathi, Adv.
 Mr. Udai Khanna, Adv.
 Mr. Padmesh Mishra, Adv.
 Mr. B K Satija, Adv.
 Mrs. Priyanka Terdal, Adv.
 Mr. Vijay Awana, Adv.
 Mr. Susheel Tomar, 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 assesseees 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 applications, if any, shall also stand disposed of.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)