

ITEM NO.15

COURT NO.7

SECTION IX

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.2270/2026

[Arising out of impugned final judgment and order dated 25-01-2024 in WP No. 1811/2023 passed by the High Court of Judicature at Bombay]

INCOME TAX OFFICER WARD 32(1) (1) & ORS.

Petitioner(s)

VERSUS

SANJAY KUMAR RATAN SINGH RATHORE

Respondent(s)

(IA No. 47719/2026 - CONDONATION OF DELAY IN FILING SLP)

Date : 23-02-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) :

Mr. Venkataraman Chandrashekhara Bharathi, Adv.
Mr. Sudarshan Lamba, AOR
Mr. Navanjay Mahapatra, Adv.
Mr. Udit Dedhiya, Adv.
Ms. Seema Bengani, Adv.
Ms. Indira Bhakar, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. This Special Leave Petition is 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. 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 is 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. In view of the above, the petition filed by the Revenue is disposed of.

6. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)

