

ITEM NO.44+54

COURT NO.7

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

SPECIAL LEAVE PETITION (CIVIL) Diary No. 2714/2026

[Arising out of impugned final judgment and order dated 07-01-2025 in WPC No. 12927/2024 passed by the High Court of Delhi at New Delhi]

DEPUTY COMMISSIONER OF INCOME TAX

Petitioner(s)

VERSUS

E HOMES INFRASTRUCTURE PVT LIMITED

Respondent(s)

IA No. 33512/2026 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 2856/2026 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 48521/2026

IA No. 48521/2026 - CONDONATION OF DELAY IN FILING

WITH

ITEM NO. 54

SPECIAL LEAVE PETITION (CIVIL) Diary No. 16059/2026

IA No. 93722/2026 - CONDONATION OF DELAY IN FILING

Date : 01-04-2026 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) : Miss Madhulika Upadhyay, AOR

Mr. N. Venkataraman, A.S.G.

Mr. V.C. Bharathi, Adv.

Mr. Gaurang Bhushan, Adv.

Mr. Navanjay Mahapatra, Adv.

Mr. Anmol Chandan, Adv.

Mr. Kamal Kishore, Adv.

Mr. Sudarshan Lamba, AOR
Mr. Ashish Gopal Garg, Adv.

Item No. 54 Mr. Sudarshan Lamba, AOR

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

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)