

ITEM NO.11 +49

COURT NO.7

SECTION XI-B

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.3676/2026

[Arising out of impugned final judgment and order dated 20-06-2025
in WA No. 162/2025 passed by the High Court of Kerala at Ernakulam]

UNION OF INDIA & ORS.

Petitioner(s)

VERSUS

M/S HOLY SPIRIT MINISTRIES

Respondent(s)

IA No. 46509/2026 - CONDONATION OF DELAY IN FILING

with
item No. 49

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 7854/2026

IA No. 62839/2026 - CONDONATION OF DELAY IN FILING

Date : 25-02-2026 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. Raghavendra P. Shankar, ASG
Ms. Pallavi Mishra, Adv.
Mr. Madhav Singhal, Adv.
Purna Dhal, Adv.
Mr. Ishaan Sharma, Adv.
Ms. Rashmi Singhania, Adv.
Mr. Raghavendra Shukla, Adv.
Miss Madhulika Upadhyay, AOR

Item No. 49 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. Heard Mr. Raghavendra P. Shankar, the learned ASG, appearing for the revenue.
3. In view of the order(s) passed in identical matter(s), i.e., SLP(C) No.3476/2026, no case is made out for interference in these matters also.
4. The Special Leave Petitions are, accordingly, dismissed.
5. Pending application(s), if any, stand disposed of.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)