

ITEM NO.17

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(s). 4227/2026

[Arising out of impugned final judgment and order dated 05-02-2024 in WP No. 1746/2022 passed by the High Court of Judicature at Bombay]

ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE - 5(3) MUMBAI & ORS.

Petitioner(s)

VERSUS

SUMER BUILDCORP PRIVATE LIMITED

Respondent(s)

IA No. 50949/2026 - CONDONATION OF DELAY IN FILING

Date : 12-03-2026 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. N Venkataraman, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Venkataraman Chandrashekhara Bharathi, Adv.
Mr. Udai Khanna, Adv.
Mr. Navanjay Mahapatra, Adv.
Mr. Padmesh Mishra, Adv.
Mrs. Rashmi Malhotra, Adv.

For Respondent(s) :

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

1. There is a gross delay of 627 days in filing the Special Leave Petition which has not been satisfactorily explained by the petitioners.
2. Even otherwise, we see no good ground to interfere with the impugned order passed by the High Court.

3. The Special Leave Petition is, accordingly, dismissed on the ground of delay as well as on merits.
4. Pending applications, if any, also stand disposed of.

(HARPREET KAUR)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)