

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Item No.44:

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 53868/2024

[Arising out of impugned final judgment and order dated 03-04-2024 in WP(C) No. 1207/2024 passed by the High Court of Delhi at New Delhi]

INCOME TAX OFFICER WARD 43(1) DELHI & ANR.

Petitioner(s)

VERSUS

MAHAVIR PARSHAD GUPTA

Respondent(s)

[FOR DIRECTIONS].....FOR ADMISSION and I.R. and
(IA No.285857/2024-CONDONATION OF DELAY IN FILING
IA No. 285857/2024 - CONDONATION OF DELAY IN FILING)

WITH Diary No(s). 53357/2024

(IA No. 299043/2024 - CONDONATION OF DELAY IN FILING

IA No. 299044/2024 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

Diary No(s). 54389/2024

(IA No. 17608/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 54408/2024

(IA No. 291554/2024 - CONDONATION OF DELAY IN FILING)

Diary No(s). 55799/2024

(IA No. 2752/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 57645/2024

(IA No. 6521/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 59303/2024

(IA No. 15509/2025 - CONDONATION OF DELAY IN FILING

IA No. 15513/2025 - EXEMPTION FROM FILING O.T.)

Diary No(s). 59313/2024

(IA No. 22810/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 59610/2024

(IA No. 2754/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 59624/2024

(IA No. 12496/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 60716/2024
(IA No. 18752/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 60732/2024
(IA No. 24041/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 60739/2024
(IA No. 19031/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 61315/2024
(IA No. 24841/2025 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 7072/2025

Diary No(s). 61329/2024
(IA No. 30093/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 540/2025
(IA No. 15335/2025 - CONDONATION OF DELAY IN FILING
IA No. 43453/2025 - DASTI SERVICE)

Diary No(s). 560/2025
(IA No. 26794/2025 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 7071/2025 (FOR ADMISSION and I.R.)

Diary No(s). 2526/2025
(IA No. 46367/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 2852/2025
(IA No. 46632/2025 - CONDONATION OF DELAY IN FILING
IA No. 46635/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

Diary No(s). 3788/2025
(IA No. 42990/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 4462/2025
(IA No. 49296/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 4470/2025
(IA No. 40799/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 4803/2025
(IA No. 41203/2025 - CONDONATION OF DELAY IN FILING
IA No. 41204/2025 - EXEMPTION FROM FILING O.T.)

Diary No(s). 5527/2025
(IA No. 45187/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 6660/2025
(IA No. 52779/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 7888/2025
(IA No. 49419/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 7921/2025
(IA No. 113861/2025 - CONDONATION OF DELAY IN FILING
IA No. 113864/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS
IA No. 113866/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

Diary No(s). 8165/2025
(IA No. 63776/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 8215/2025
(IA No. 60275/2025 - CONDONATION OF DELAY IN FILING
IA No. 60276/2025 - EXEMPTION FROM FILING O.T.)

Diary No(s). 8231/2025
(IA No. 119790/2025 - CONDONATION OF DELAY IN FILING
IA No. 119791/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

SLP(C) No. 24477/2025

Diary No(s). 9859/2025
(IA No. 75623/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 12260/2025
(IA No. 72191/2025 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 10585/2025

Diary No(s). 12380/2025
(IA No. 81711/2025 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 10587/2025

Diary No(s). 12767/2025
(IA No. 88642/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 14682/2025
(IA No. 97936/2025 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 10586/2025

Diary No(s). 14948/2025
(FOR ADMISSION and I.R.
IA No. 105050/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 14949/2025
(IA No. 96796/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 15217/2025
(IA No. 105683/2025 - CONDONATION OF DELAY IN FILING
IA No. 105685/2025 - EXEMPTION FROM FILING O.T.)

Diary No(s). 15240/2025
(IA No. 96453/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 16020/2025
(IA No. 101956/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 16023/2025
(IA No. 98595/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17057/2025
(IA No. 106698/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17060/2025
(IA No. 110469/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17112/2025
(IA No. 111410/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17117/2025
(IA No. 109166/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17132/2025
(IA No. 159770/2025 - CONDONATION OF DELAY IN FILING
IA No. 159773/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

Diary No(s). 17173/2025
(IA No. 114341/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17200/2025
(IA No. 113315/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17399/2025
(IA No. 99947/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17672/2025
(IA No. 115475/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17683/2025
(IA No. 116604/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17980/2025
(IA No. 107448/2025 - CONDONATION OF DELAY IN FILING
IA No. 107449/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

Diary No(s). 18113/2025
(IA No. 111689/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 18580/2025
(IA No. 108929/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 18647/2025
(IA No. 215505/2025 - CONDONATION OF DELAY IN FILING
IA No. 215510/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

Diary No(s). 20375/2025
(IA No. 119427/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 20404/2025
(IA No. 130127/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 21164/2025
(IA No. 129381/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 23371/2025
(IA No. 129764/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 28297/2025
(IA No. 221915/2025 - CONDONATION OF DELAY IN FILING
IA No. 221917/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

Diary No(s). 28885/2025
(IA No. 223341/2025 - CONDONATION OF DELAY IN FILING
IA No. 223342/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

Diary No(s). 32767/2025
(IA No. 164286/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 32883/2025
(IA No. 162924/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 33279/2025
(IA No. 169190/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 33864/2025
(IA No. 181927/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 33868/2025
(IA No. 167935/2025 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 24479/2025

Diary No(s). 33964/2025
(IA No. 167521/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 34341/2025
(IA No. 210512/2025 - CONDONATION OF DELAY IN FILING
IA No. 210515/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

Diary No(s). 34355/2025
(IA No. 224459/2025 - CONDONATION OF DELAY IN FILING
IA No. 224461/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

(Diary No(s). 34445/2025
(IA No. 165792/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 34737/2025
(IA No. 181732/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 34780/2025
(IA No. 168573/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 35225/2025
(IA No. 172629/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 35739/2025
(IA No. 175827/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 38075/2025
(IA No. 182615/2025 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 24484/2025 (FOR ADMISSION and I.R.)

Diary No(s). 38415/2025
(IA No. 208056/2025 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 24482/2025

Diary No(s). 41272/2025
(IA No. 216104/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 41529/2025
(IA No. 222534/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 42240/2025
(IA No. 217050/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 42249/2025
(IA No. 220330/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 43366/2025
(IA No. 222465/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 44393/2025
(IA No. 225122/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 46141/2025
(IA No. 225752/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 46916/2025
(IA No. 229517/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 27359/2025
(IA No. 240573/2025 - CONDONATION OF DELAY IN FILING
IA No. 240574/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

Diary No(s). 29537/2025
(IA No. 250889/2025 - CONDONATION OF DELAY IN FILING
IA No. 250890/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

Diary No(s). 40409/2025
(IA No. 249316/2025 - CONDONATION OF DELAY IN FILING
IA No. 249315/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

Diary No(s). 42234/2025
(IA No. 246760/2025 - CONDONATION OF DELAY IN FILING
IA No. 246764/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

Diary No(s). 46905/2025
(IA No. 224364/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 46926/2025
(IA No. 236964/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 47342/2025
(IA No. 244763/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 48567/2025
(IA No. 244847/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 48718/2025
(IA No. 240656/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 48797/2025
(IA No. 245422/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 48820/2025
(IA No. 248380/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 48853/2025
(IA No. 252079/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 49301/2025
(IA No. 239432/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 49648/2025
(IA No. 233666/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 49863/2025
(IA No. 248255/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 49878/2025
(IA No. 249827/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 49941/2025
(IA No. 245267/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 49943/2025
(IA No. 246835/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 50261/2025
(IA No. 244923/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 50910/2025
(IA No. 247948/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 53291/2025
(IA No. 248199/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 54775/2025
(IA No. 249553/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 21150/2025
(FOR ADMISSION and I.R.
IA No. 248150/2025 - CONDONATION OF DELAY IN FILING
IA No. 248156/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

Diary No(s). 45113/2025
(IA No. 259783/2025 - CONDONATION OF DELAY IN FILING
IA No. 259784/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

Diary No(s). 51492/2025
(FOR ADMISSION and I.R.
IA No. 251759/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 51560/2025
(IA No. 257830/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 51818/2025
(IA No. 257469/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 52390/2025
(IA No. 254531/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 53283/2025
(IA No. 256220/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 53941/2025
(IA No. 257789/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 54185/2025
(IA No. 256459/2025 - CONDONATION OF DELAY IN FILING)

With

Item No.47:

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 52473/2025
([TO BE TAKEN UP ALONG WITH ITEM NO.44 I.E. Diary No. 53868/2024]
IA No. 268488/2025 - CONDONATION OF DELAY IN FILING)

WITH Diary No(s). 56816/2025
(IA No. 267249/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 34201/2025
(IA No. 216023/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 56145/2025
(IA No. 268237/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 55101/2025
(IA No. 266633/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 55572/2025
(IA No. 263715/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 55431/2025
(IA No. 265545/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 39798/2025
(IA No. 260092/2025 - CONDONATION OF DELAY IN FILING
IA No. 260093/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

Diary No(s). 54781/2025
(IA No. 268228/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 53791/2025
(IA No. 270810/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 56033/2025
(FOR ADMISSION and I.R.
IA No. 268300/2025 - CONDONATION OF DELAY IN FILING)

With

Item No.48:

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 55104/2025
([TO BE TAKEN UP ALONG WITH ITEM NO.44 I.E. Diary No. 53868/2024]
IA No. 265990/2025 - CONDONATION OF DELAY IN FILING)

WITH Diary No(s). 28890/2025
(FOR ADMISSION and I.R.
IA No. 275232/2025 - CONDONATION OF DELAY IN FILING
IA No. 275233/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

Diary No(s). 28911/2025
(IA No. 269302/2025 - CONDONATION OF DELAY IN FILING
IA No. 269305/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

Diary No(s). 52483/2025
(IA No. 274738/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 58393/2025
(IA No. 270981/2025 - CONDONATION OF DELAY IN FILING)

Date : 04-11-2025 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) :

Ms. Hetu Arora Sethi, AOR
Mr. Yogesh Jagia, Adv.
Mr. Rahul Jain, Adv.

Mr. Raghavendra P Shankar, A.S.G.
Mr. Raj Bahadur Yadav, AOR
Mr. Karan Lahiri, Adv.
Mr. Gaurang Bhushan, Adv.
Mr. Khushal Kolwar, Adv.
Ms. Pallavi Mishra, Adv.
Miss Madhulika Upadhyay, AOR

For Respondent(s) :

Mr. Kaushik Choudhury, AOR
Mr. Saksham Garg, Adv.
Mr. Jyotirmoy Chatterjee, Adv.

Mr. Percy Pardiwala, Sr. Adv.
Mr. Salil Kapoor, Adv.
Mr. Sumit Lalchandani, Adv.
Mr. Ankit Agarwal, AOR
Mr. Shivam Yadav, Adv.
Ms. Ananya Kapoor, Adv.
Mr. Utkarsha Gupta, Adv.
Mr. Koustubh Desai, Adv.
Ms. Soumya Singh, Adv.

Mr. Aniket Deepak Agrawal, AOR
Mr. Samarth Chaudhary, Adv.

Mr. Ved Jain, Adv.
Mr. Nischay Kantoor, Adv.
Mrs. Soniya Dodeja, Adv.
Mr. Sparsh Kapoor, Adv.
Mr. Subodh S. Patil, AOR

Ms. Kavita Jha, Sr. Adv.
Mr. Vaibhav Kulkarni, Adv.
Mr. Aniket Deepak Agrawal, AOR
Mr. Himanshu Aggarwal, Adv.
Mr. Akash Shukla, Adv.

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

List on 20th January, 2026.

**(ANITA MALHOTRA)
AR-CUM-PS**

**(POOJA SHARMA)
COURT MASTER**