

ITEM NO.18

COURT NO.6

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

Petition(s) for Special Leave to Appeal (C) No(s). 7819/2026

[Arising out of impugned final judgment and order dated 14-02-2025 in ITA No. 1380/2007 passed by the High Court of Judicature at Bombay]

DEPUTY COMMISSIONER OF INCOME TAX 3

Petitioner(s)

VERSUS

M/S RELIANCE INDUSTRIES LTD

Respondent(s)

(IA No. 50185/2026 - CONDONATION OF DELAY IN FILING)

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

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) : Mr. S Dwarakanath, A.S.G.
Mrs. Nisha Bagchi, Sr. Adv.
Mr. Rajat Vaishnav, Adv.
Mr. Prabhakar Yadav, Adv.
Mr. Mudit Bansal, Adv.
Mr. Sudarshan Lamba, AOR
Mr. Prashant Singh Ii, Adv.
Ms. Perna Dhall, Adv.
Mr. Manish Pushkarna, Adv.

For Respondent(s) : Mr. K. R. Sasiprabhu, AOR
Mr. Chandrashekhara Bharathi, Adv.
Mr. Amit Mathur, Adv.
Mr. Pratik Shah, Adv.
Mr. Vishnu Sharma A S, Adv.
Ms. Tani Malik, Adv.
Ms. Namrata Saraogi, Adv.

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

1. Delay condoned.

2. We are informed by learned counsel for the respondent that pursuant to the decision of the High Court, the petitioner/revenue has issued fresh notice on 17.07.2025. In this view of the matter,

we see no reason to entertain the present Special Leave Petition and is, accordingly, dismissed.

3. We are informed by Mr. S. Dwarakanath, learned A.S.G. that the respondent has in fact challenged the said notice dated 17.07.2025 by filing a writ petition under Article 226 of the Constitution of India. Needless to say, that the petitioner/revenue will be entitled to raise all objections, including questions of law and fact in opposition to the writ petition. It is for the High Court to consider the same and dispose it of in accordance with law.

4. Pending application(s), if any, shall stand disposed of.

(JAYANT KUMAR ARORA)
ASTT. REGISTRAR-cum-PS

(MANOJ KUMAR)
COURT MASTER