

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

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 72183/2025

[Arising out of impugned final judgment and order dated 29-01-2025 in TCA No. 1073/2015 passed by the High Court of Judicature at Madras]

COMMISSIONER OF INCOME TAX CENTRAL 1

Petitioner(s)

VERSUS

M/S SRM SYSTEMS AND SOFTWARE PVT LTD

Respondent(s)

IA No. 8574/2026 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 72001/2025 (XII)

IA No. 12934/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 74691/2025 (XII)

IA No. 11406/2026 - CONDONATION OF DELAY IN FILING

Date : 02-02-2026 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) :

Mr. N Venkataraman, A.S.G.
Ms. Madhulika Upadhyay, AOR
Mr. Navanjay Mahapatra, Adv.
Mr. Prashant Singh A, Adv.
Mr. Ashish Gopal Garg, Adv.

Mr. Nakul Madhan, Adv.

For Respondent(s) :

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

Tag with Diary No.69186/2025.

(HARPREET KAUR)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)