ITEM NO.24 + 62 COURT NO.8 SECTION IV-C

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). 7386/2026

[Arising out of impugned final judgment and order dated 16-06-2025 in TAXC No. 109/2025 passed by the High Court of Chhatisgarh at Bilaspur]

THE DEPUTY COMMISSIONER OF INCOME TAX (TDS) Petitioner(s)

VERSUS

DEPUTY DIRECTOR (MINERAL AND ADMINISTRATION) Respondent(s)

IA No. 47775/2026 - CONDONATION OF DELAY IN FILING

WITH
SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 8112/2026 (Item No.62)
IA No. 63813/2026 - CONDONATION OF DELAY IN FILING

WITH
Diary No(s). 8686/2026 (IV-C)
IA No. 64268/2026 - CONDONATION OF DELAY IN FILING

Date : 27-02-2026 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE DIPANKAR DATTA
HON'BLE MR. JUSTICE SATISH CHANDRA SHARMA

For Petitioner(s) :Mr. N Venkataraman, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Venkataraman Chandrashekhara Bharathi, Adv.
Ms. Nasadiya Singh, Adv.
Ms. Disha Thakkar, Adv.
Mr. Abhishek Khanna, Adv.

For Respondent(s) :

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

1. Delay condoned.

2. We are not inclined to interfere with the impugned judgment(s) and order(s) of the High Court; hence, the special leave petitions are dismissed.

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

Signature Not Verified
Digitally signed by JATINDER KAUR
Date: 2026.02.27 17:13:59 IST
Reason:

(JATINDER KAUR) (SUDHIR KUMAR SHARMA)

P.S. to REGISTRAR **COURT MASTER (NSH)**