

ITEM NO.24

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) Diary No. 7877 of 2026

[Arising out of impugned final judgment and order dated 03-07-2025 in WP No. 1752/2022 passed by the High Court of Judicature at Bombay]

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

Petitioner(s)

VERSUS

BHARAT PETROLEUM CORPORATION LTD

Respondent(s)

(IA No. 55398/2026 - 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.
Mrs. Prerna Dhall, Adv.
Ms. Nupur Sharma, Adv.

For Respondent(s) :

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

1. There is a delay of 124 days in filing this Special Leave Petition and we do not find any plausible and bonafide explanation to condone this inordinate delay.
2. Even on merits, we see absolutely no reason to interfere with the impugned order in exercise of our jurisdiction under Article 136 of the Constitution of India.

3. The Special Leave Petition is, accordingly, dismissed on the ground of delay as well as on merits.

4. Pending interlocutory application(s), if any, is/are disposed of.

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

(MANOJ KUMAR)
COURT MASTER