

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

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 11290/2026

[Arising out of impugned final judgment and order dated 10-09-2025 in TC(A) No. 173/2025 passed by the High Court of Judicature at Madras]

COMMISSIONER OF INCOME TAX

Petitioner(s)

VERSUS

M/S WATANMAL BOOLCHAND COMPANY LTD

Respondent(s)

IA No. 85680/2026 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 12165/2026 (XII)

IA No. 94392/2026 - CONDONATION OF DELAY IN FILING

Date : 02-04-2026 These matters were called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA

HON'BLE MR. JUSTICE UJJAL BHUYAN

For Petitioner(s) :Mr. N Venkataraman, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Santosh Kumar Vishwakarma, Adv.
Mr. Chandra Kant Sharma, Adv.

For Respondent(s) :

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

Delay condoned.

Issue notice to the respondent.

Interim stay of the impugned orders dated 10.09.2026 and
01.08.2025 as well as the order of the ITAT dated 22.12.2023
until further orders.

Tag with SLP(Civil) No.26586/2025.

(NEETU SACHDEVA)
DEPUTY REGISTRAR(DIVYA BABBAR)
COURT MASTER (NSH)