

ITEM NO.17

COURT NO.7

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

SPECIAL LEAVE PETITION (CIVIL) Diary No(s).12076/2026

[Arising out of impugned final judgment and order dated 21-07-2025 in WP No. 2698/2025 passed by the High Court of Judicature at Bombay]

DY. COMMISSIONER OF INCOME TAX &amp; ORS.

Petitioner(s)

VERSUS

ORNATE SPACES PRIVATE LIMITED

Respondent(s)

FOR ADMISSION and I.R.

IA No. 88488/2026 - CONDONATION OF DELAY IN FILING

Date : 06-04-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) : Mr. S Dwarkanath, A.S.G.  
Mr. Sudarshan Lamba, AOR  
Mrs. Nisha Bagchi, Sr. Adv.  
Mr. Bhvan Kapoor, Adv.  
Mr. Rajendra Singh Rana, Adv.  
Mr. Sataya Anand, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. Having heard the learned counsel appearing for the petitioners and having gone through the materials available on record, we do not find any good ground to interfere with the impugned order passed by the High Court.
3. The Special Leave Petition is, accordingly, dismissed.

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

(HARPREET KAUR)  
COURT MASTER (SH)

(POOJA SHARMA)  
COURT MASTER (NSH)