

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). 12164/2026

[Arising out of impugned final judgment and order dated 14-02-2025 in ITA No. 723/2007 14-02-2025 in WP No. 772/1999 passed by the High Court of Judicature at Bombay]

DEPUTY COMMISSIONER OF INCOME TAX  
SPECIAL RANGE 18

Petitioner(s)

VERSUS

RELIANCE INDUSTRIES LIMITED (ERSTWHILE RELIANCE  
POLYETHYLENE LTD.)

Respondent(s)

IA No. 93011/2026 - CONDONATION OF DELAY IN FILING

Date : 20-04-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA  
HON'BLE MR. JUSTICE ALOK ARADHEFor Petitioner(s) :Mr. S Dwarakanath, A.S.G.  
Mr. Sudarshan Lamba, AOR  
Mr. Rajat Vaishnaw, Adv.  
Ms. Medha Pushkarna, Adv.  
Mr. Aditya Archiya, Adv.  
Mr. Santosh Kumar Pandey, Adv.For Respondent(s) :Mr. K. R. Sasiprabhu, AOR  
Mr. Chandrashekhara Bharathi, Adv.  
Mr. Amit Mathur, Adv.  
Mr. Pratik Shah, Adv.  
Mr. Vishnu Sharma A S, Adv.  
Ms. Tani Malik, Adv.  
Ms. Vidhatri, Adv.UPON hearing the counsel the Court made the following  
O R D E R

1. Delay condoned.
2. We are informed by learned counsel for the respondent that pursuant to the decision of the High Court, the petitioner/revenue has issued fresh notice on 17.07.2025. In this view of the matter,

we see no reason to entertain the present Special Leave Petitions and are, accordingly, dismissed.

3. We are informed by Mr. S. Dwarakanath, learned A.S.G. that the respondent has in fact challenged the said notice dated 17.07.2025 by filing a writ petition under Article 226 of the Constitution of India. Needless to say, that the petitioner/revenue will be entitled to raise all objections, including questions of law and fact in opposition to the writ petition. It is for the High Court to consider the same and dispose it of in accordance with law.

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

(KAPIL TANDON)  
COURT MASTER (SH)

(NIDHI WASON)  
ASSISTANT REGISTRAR