

ITEM NO.1

COURT NO.17

SECTION XIV

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). 12328/2026

[Arising out of impugned final judgment and order dated 05-03-2025 in WP(C) No. 10073/2023 passed by the High Court of Delhi at New Delhi]

PRINCIPAL COMMISSIONER OF INCOME TAX 7 & ORS. Petitioner(s)

VERSUS

JYOTI BHATIA Respondent(s)

IA No. 85860/2026 - CONDONATION OF DELAY IN FILING

Date : 24-03-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE K.V. VISWANATHAN
HON'BLE MR. JUSTICE VIPUL M. PANCHOLI

For Petitioner(s) Mr. N Venkataraman, A.S.G. (NP)
 Mr. Sudarshan Lamba, AOR
 Mr. Udai Khanna, Adv.
 Mr. Navanjay Mahapatra, Adv.
 Mr. Chandra Kant Sharma, Adv.
 Mr. Urja Pandya, Adv.

For Respondent(s) Mr. Ajay Vohra, Sr. Adv.
 Mr. Aniket Deepak Agrawal, AOR
 Mr. Saksham Singhal, Adv.

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

1. Heard Mr. Udai Khanna, learned counsel appearing for the Revenue department and Mr. Ajay Vohra, learned Senior Counsel appearing for the respondent-assessee.
2. Mr. Ajay Vohra, learned Senior Counsel draws attention to the Special Leave Petition, and particularly the grounds at page 24, learned Senior Counsel points out that none of the grounds from 'A to D' pertain to the case at hand and they pertain to some case dealing with income tax investigation

whereas the issue at hand involves the proceedings, which are under Section 148A of the Income Tax Act, 1961.

3. At this stage, Mr. Uday Khanna, learned counsel prays that, time be given to file an appropriate amendment application/petition.

4. Four weeks' time is granted.

5. We make it clear that we have not expressed any opinion on the merits of the matter.

6. Let a copy of the amendment application/petition be served on the respondent - assessee.

7. List on 20th April, 2026.

(NIRMALA NEGI)
ASTT. REGISTRAR-cum-PS

(AKSHAY KUMAR BHORIA)
COURT MASTER (NSH)