

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). 10994/2026

[Arising out of impugned final judgment and order dated 09-01-2025 in TCA No. 178/2023 passed by the High Court of Judicature at Madras]

THE PRINCIPAL COMMISSIONER OF INCOME TAX 4

Petitioner(s)

VERSUS

M/S CHOLAMANDALAM MS GENERAL INSURANCE  
COMPANY LIMITED

Respondent(s)

IA No. 84750/2026 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 12636/2026 (XII)

IA No. 87414/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 12070/2026 (XII)

IA No. 87789/2026 - CONDONATION OF DELAY IN FILING

Date : 06-04-2026 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA  
HON'BLE MR. JUSTICE ALOK ARADHEFor Petitioner(s) :Mr. Raghvender P Shankar, A.S.G.  
Mr. Sudarshan Lamba, AOR  
Mr. Karan Lehiri, Adv.  
Ms. Alpana Sharma, Adv.  
Mr. Gobind Kumar, Adv.  
Mrs. Sunita Sharma, Adv.For Respondent(s) :Mr. Arvind P.datar, Sr. Adv.  
Mr. Sandeep Bagmar, Adv.  
Mr. Vivek Jain, AOR  
Ms. Suchitra Kumbhat, Adv.  
Mr. Sadiq Noor, Adv.  
Ms. Benila Bm, Adv.  
Mr. Rohit H Nair, Adv.  
Mr. Angad Pathak, Adv.UPON hearing the counsel the Court made the following  
O R D E R

1. Delay condoned.

2. Heard the learned Additional Solicitor General.
3. We are not inclined to interfere with the impugned judgment and order passed by the High Court.
4. The Special Leave Petitions are dismissed and the accompanying interlocutory application(s), if any, stands disposed of.

(KAPIL TANDON)  
COURT MASTER (SH)

(NIDHI WASON)  
ASSISTANT REGISTRAR