

ITEM NO.5

COURT NO.6

SECTION XII

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). 12989/2026

[Arising out of impugned final judgment and order dated 30-07-2025 in WP No. 24478/2025 passed by the High Court of Judicature at Madras]

THE ASSESSMENT UNIT &amp; ORS.

Petitioner(s)

VERSUS

GENERAL COMMERCIAL AGENCIES

Respondent(s)

(IA No. 91209/2026 - CONDONATION OF DELAY IN FILING)

Date : 30-04-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA  
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) : Mr. Raghavendra P Shankar, A.S.G.  
Mr. Sudarshan Lamba, AOR  
Ms. Pallavi Mishra, Adv.  
Ms. Aarushi Singh, Adv.  
Mr. Purnendu Bajpai, Adv.  
Mr. Gopi Chand, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. Mr. Raghavendra P. Shankar, learned Additional Solicitor General appearing for the petitioners, submits that the instant Special Leave Petition can be disposed of in terms of the Judgment rendered by this Court in SLP (C) No. 27736/2023 [Union of India & Ors. Vs. Suryalakshmi Cotton Mills & Ors.].
3. The Special Leave Petition is, accordingly, disposed of in terms of the Judgment in the abovementioned matter.

4. Pending interlocutory application(s), if any, is/are disposed of.

(JAYANT KUMAR ARORA)  
ASTT. REGISTRAR-cum-PS

(NIDHI WASON)  
ASSISTANT REGISTRAR