

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). 14937/2026

[Arising out of impugned final judgment and order dated 16-06-2025 in TAXC No.101/2025 passed by the High Court of Chhattisgarh at Bilaspur]

THE DEPUTY COMMISSIONER OF INCOME  
TAX (TDS) RAIPUR

Petitioner

VERSUS

DISTRICT MINING OFFICER

Respondent

I.A. No.97069/2026-CONDONATION OF DELAY IN FILING

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

CORAM :

HON'BLE MR. JUSTICE DIPANKAR DATTA  
HON'BLE MR. JUSTICE SATISH CHANDRA SHARMA

For Petitioner(s) :Mr. N. Venkataraman, A.S.G.  
Mr. Sudarshan Lamba, AOR  
Mr. V C Bharathi, Adv.  
Mr. Udai Khanna, Adv.  
Ms. Shambhavi Sharma, Adv.  
Ms. Aastha Singh, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. We are not inclined to interfere with the impugned judgment and order of the High Court; hence, the special leave petition is dismissed.
3. Pending application(s), if any, shall stand disposed of.

(RASHMI DHYANI PANT)  
ASST. REGISTRAR-CUM-PS

(SUDHIR KUMAR SHARMA)  
COURT MASTER (NSH)