

ITEM NO.8

COURT NO.15

SECTION IX

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). 16062/2026

[Arising out of impugned judgment and order dated 31-07-2024 in
ITA No. 412/2019 passed by the High Court of Judicature at Bombay]

COMMISSIONER OF INCOME TAX- LTU

Petitioner(s)

VERSUS

TATA MOTORS LTD.

Respondent(s)

IA No. 101680/2026 - CONDONATION OF DELAY IN FILING

Date : 10-04-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) Mr. S Dwarakanath, A.S.G. (through VC)
Mr. Sudarshan Lamba, AOR
Mr. Rajat Vaishnaw, Adv.
Mr. S Vijay Adthitya, Adv.
Mr. Bhuvan Kapoor, Adv.
Mr. Uday Bhan Singh, Adv.

For Respondent(s)

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

1. The present Special Leave Petition has been filed after delay of 501 days. The petitioner before this Court is the Income Tax Department. There is hardly any explanation for justifying such a huge delay in filing a petition.

2. Even otherwise, a perusal of the impugned order passed by the High Court shows that a bunch of appeals were decided *vide* a common order and only one has been listed before this Court. There is nothing mentioned

about the other cases.

3. The application for condonation of delay is dismissed. Consequently, the Special Leave Petition is also dismissed subject to cost of ₹25,000/-, to be deposited in the below mentioned bank account, within a period of four weeks from today.

Name of Fund	Armed Forces Battle Casualties Welfare Fund
Bank Name	Canara Bank
Branch	South Block, Defence Headquarters, New Delhi-110011
IFSC Code	CNRB0019055
Account No.	90552010165915

4. The Registry is directed to forward a copy of this order on the following email ID for information:

acwf.cw.281b@gmail.com

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

(NIRMALA NEGI)
ASTT. REGISTRAR-cum-PS

(MANOJ KUMAR)
COURT MASTER (NSH)