**ITEM NO.13 COURT NO.8 SECTION IV-C**

**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.17101/2026**

**[Arising out of impugned final judgment and order dated 16-06-2025 in TAXC No.85/2025 passed by the High Court of Chhatisgarh at Bilaspur]**

**THE DEPUTY COMMISSIONER OF INCOME TAX (TDS) Petitioner**

**VERSUS**

**DISTRICT MINING OFFICER Respondent**

**FOR ADMISSION and I.R.**
**I.A. No.119372/2026-CONDONATION OF DELAY IN FILING**

**WITH**
**Diary No.16844/2026 (IV-C)**
**I.A. No.124225/2026-CONDONATION OF DELAY IN FILING**

**Diary No.20621/2026 (IV-C)**
**I.A. No.125445/2026-CONDONATION OF DELAY IN FILING**

**Date : 30-04-2026 These matters were 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. Padmesh Mishra, Adv.**
**Mr. Pushkar Sharma, Adv.**
**Mr. Raghavendra Shukla, Adv.**
**Mr. Abhishek Khanna, 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(s) and order(s) of the High Court; hence, the special leave petitions are dismissed.

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

Signature Not Verified
Digitally signed by
Gulshan Kumar Arora
Date: 2026.04.30
15:58:49 IST
Reason:

**(MANIK KUMAR) (SUDHIR KUMAR SHARMA)**
**SENIOR PERSONAL ASSISTANT COURT MASTER (NSH)**