

ITEM NO.23

COURT NO.7

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).17807/2026

[Arising out of impugned final judgment and order dated 09-04-2025 in ITXA No. 1152/2019 passed by the High Court of Judicature at Bombay]

PR. COMMISSIONER OF INCOME TAX 13

Petitioner(s)

VERSUS

NIHAAR EQUIPMENT PRIVATE LIMITED

Respondent(s)

IA No. 114090/2026 - CONDONATION OF DELAY IN FILING

Date : 20-04-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) : Mr. S Dwarakanath, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. S Vijay Adithiya, Adv.
Ms. Vidhushi Pandey, Adv.
Mr. Shubhranshu Padhi, Adv.
Mr. Arun Kumar Singh, Adv.

For Respondent(s) :

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

Tag with Diary No.4709/2026.

(HARPREET KAUR)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)