

ITEM NO.27+52+53+54+55

COURT NO.7

SECTION XIV

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(s). 27252/2025

[Arising out of impugned final judgment and order dated 08-07-2024 in WP(C) No. 11778/2023 passed by the High Court of Delhi at New Delhi]

ASSISTANT COMMISSIONER OF INCOME TAX
CENTRAL CIRCLE 28 DELHI & ORS.

Petitioner(s)

VERSUS

TANUJ SHARMA

Respondent(s)

[TO BE TAKEN UP AT THE TOP OF THE BOARD].....[PART HEARD BY: HON'BLE MR. JUSTICE J.B. PARDIWALA AND HON'BLE MR. JUSTICE K.V. VISWANATHAN]

IA No. 140959/2025 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 53357/2024 (XIV)

FOR

FOR CONDONATION OF DELAY IN FILING ON IA 299043/2024

FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 299044/2024

IA No. 299043/2024 - CONDONATION OF DELAY IN FILING

IA No. 299044/2024 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Diary No(s). 54389/2024 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 17608/2025

IA No. 17608/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 54408/2024 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 291554/2024

IA No. 291554/2024 - CONDONATION OF DELAY IN FILING

Diary No(s). 55799/2024 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 2752/2025

IA No. 2752/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 57645/2024 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 6521/2025

IA No. 6521/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 59303/2024 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 15509/2025

FOR EXEMPTION FROM FILING O.T. ON IA 15513/2025

IA No. 15509/2025 - CONDONATION OF DELAY IN FILING

IA No. 15513/2025 - EXEMPTION FROM FILING O.T.

Diary No(s). 59313/2024 (XIV)

FOR

FOR CONDONATION OF DELAY IN FILING ON IA 22810/2025

IA No. 22810/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 59610/2024 (XIV)
FOR CONDONATION OF DELAY IN FILING ON IA 2754/2025
IA No. 2754/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 59624/2024 (XIV)
FOR
FOR CONDONATION OF DELAY IN FILING ON IA 12496/2025
IA No. 12496/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 60716/2024 (XIV)
FOR
FOR CONDONATION OF DELAY IN FILING ON IA 18752/2025
IA No. 18752/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 60732/2024 (XIV)
FOR CONDONATION OF DELAY IN FILING ON IA 24041/2025
IA No. 24041/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 60739/2024 (XIV)
FOR
FOR CONDONATION OF DELAY IN FILING ON IA 19031/2025
IA No. 19031/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 61315/2024 (XIV)
FOR CONDONATION OF DELAY IN FILING ON IA 24841/2025
IA No. 24841/2025 - CONDONATION OF DELAY IN FILING
SLP(C) No. 7072/2025 (XIV)
Diary No(s). 61329/2024 (XIV)
FOR CONDONATION OF DELAY IN FILING ON IA 30093/2025
IA No. 30093/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 540/2025 (XIV)
FOR
FOR CONDONATION OF DELAY IN FILING ON IA 15335/2025
FOR DASTI SERVICE ON IA 43453/2025
IA No. 15335/2025 - CONDONATION OF DELAY IN FILING
IA No. 43453/2025 - DASTI SERVICE
Diary No(s). 560/2025 (XIV)
FOR
FOR CONDONATION OF DELAY IN FILING ON IA 26794/2025
IA No. 26794/2025 - CONDONATION OF DELAY IN FILING
SLP(C) No. 7071/2025 (XIV)
FOR ADMISSION and I.R.
Diary No(s). 2526/2025 (XIV)
FOR CONDONATION OF DELAY IN FILING ON IA 46367/2025
IA No. 46367/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 2852/2025 (XIV)
FOR CONDONATION OF DELAY IN FILING ON IA 46632/2025
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
46635/2025
IA No. 46632/2025 - CONDONATION OF DELAY IN FILING
IA No. 46635/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT
Diary No(s). 3788/2025 (XIV)
FOR
FOR CONDONATION OF DELAY IN FILING ON IA 42990/2025
IA No. 42990/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 4462/2025 (XIV)
FOR CONDONATION OF DELAY IN FILING ON IA 49296/2025

IA No. 49296/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 4470/2025 (XIV)
 FOR CONDONATION OF DELAY IN FILING ON IA 40799/2025
 IA No. 40799/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 4803/2025 (XIV)
 FOR CONDONATION OF DELAY IN FILING ON IA 41203/2025
 FOR EXEMPTION FROM FILING O.T. ON IA 41204/2025
 IA No. 41203/2025 - CONDONATION OF DELAY IN FILING
 IA No. 41204/2025 - EXEMPTION FROM FILING O.T.
 Diary No(s). 5527/2025 (XIV)
 FOR
 FOR CONDONATION OF DELAY IN FILING ON IA 45187/2025
 IA No. 45187/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 6660/2025 (XIV)
 FOR CONDONATION OF DELAY IN FILING ON IA 52779/2025
 IA No. 52779/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 7888/2025 (XIV)
 FOR
 FOR CONDONATION OF DELAY IN FILING ON IA 49419/2025
 IA No. 49419/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 8165/2025 (XIV)
 FOR CONDONATION OF DELAY IN FILING ON IA 63776/2025
 IA No. 63776/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 8215/2025 (XIV)
 FOR
 FOR CONDONATION OF DELAY IN FILING ON IA 60275/2025
 FOR EXEMPTION FROM FILING O.T. ON IA 60276/2025
 IA No. 60275/2025 - CONDONATION OF DELAY IN FILING
 IA No. 60276/2025 - EXEMPTION FROM FILING O.T.
 Diary No(s). 9859/2025 (XIV)
 FOR
 FOR CONDONATION OF DELAY IN FILING ON IA 75623/2025
 IA No. 75623/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 12260/2025 (XIV)
 FOR CONDONATION OF DELAY IN FILING ON IA 72191/2025
 IA No. 72191/2025 - CONDONATION OF DELAY IN FILING
 SLP(C) No. 10585/2025 (XIV)
 SLP(C) No. 10587/2025 (XIV)
 Diary No(s). 12767/2025 (XIV)
 FOR CONDONATION OF DELAY IN FILING ON IA 88642/2025
 IA No. 88642/2025 - CONDONATION OF DELAY IN FILING
 SLP(C) No. 10586/2025 (XIV)
 Diary No(s). 15240/2025 (XIV)
 FOR CONDONATION OF DELAY IN FILING ON IA 96453/2025
 IA No. 96453/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 7921/2025 (XIV)
 FOR CONDONATION OF DELAY IN FILING ON IA 113861/2025
 FOR CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS ON IA
 113864/2025
 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
 113866/2025
 IA No. 113861/2025 - CONDONATION OF DELAY IN FILING
 IA No. 113864/2025 - CONDONATION OF DELAY IN REFILING / CURING THE

DEFECTS

IA No. 113866/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Diary No(s). 8231/2025 (XIV)

[TO

FOR CONDONATION OF DELAY IN FILING ON IA 119790/2025

FOR CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS ON IA 119791/2025

IA No. 119790/2025 - CONDONATION OF DELAY IN FILING

IA No. 119791/2025 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

SLP(C) No. 24477/2025 (XIV)

Diary No(s). 12380/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 81711/2025

IA No. 81711/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 14682/2025 (XIV)

FOR

FOR CONDONATION OF DELAY IN FILING ON IA 97936/2025

IA No. 97936/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 14948/2025 (XIV)

FOR ADMISSION and I.R.

IA No. 105050/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 14949/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 96796/2025

IA No. 96796/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 15217/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 105683/2025

FOR EXEMPTION FROM FILING O.T. ON IA 105685/2025

IA No. 105683/2025 - CONDONATION OF DELAY IN FILING

IA No. 105685/2025 - EXEMPTION FROM FILING O.T.

Diary No(s). 16020/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 101956/2025

IA No. 101956/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 16023/2025 (XIV)

FOR

FOR CONDONATION OF DELAY IN FILING ON IA 98595/2025

IA No. 98595/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 17057/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 106698/2025

IA No. 106698/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 17060/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 110469/2025

IA No. 110469/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 17112/2025 (XIV)

FOR

FOR CONDONATION OF DELAY IN FILING ON IA 111410/2025

IA No. 111410/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 17117/2025 (XIV)

FOR

FOR CONDONATION OF DELAY IN FILING ON IA 109166/2025

IA No. 109166/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 17132/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 159770/2025

FOR CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS ON IA 159773/2025

IA No. 159770/2025 - CONDONATION OF DELAY IN FILING

IA No. 159773/2025 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 17173/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 114341/2025

IA No. 114341/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 17200/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 113315/2025

IA No. 113315/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 17399/2025 (XIV)

FOR

FOR CONDONATION OF DELAY IN FILING ON IA 99947/2025

IA No. 99947/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 17672/2025 (XIV)

FOR

FOR CONDONATION OF DELAY IN FILING ON IA 115475/2025

IA No. 115475/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 17683/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 116604/2025

IA No. 116604/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 17980/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 107448/2025

FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 107449/2025

IA No. 107448/2025 - CONDONATION OF DELAY IN FILING

IA No. 107449/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Diary No(s). 18113/2025 (XIV)

FOR

FOR CONDONATION OF DELAY IN FILING ON IA 111689/2025

IA No. 111689/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 18580/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 108929/2025

IA No. 108929/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 18647/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 215505/2025

FOR CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS ON IA 215510/2025

IA No. 215505/2025 - CONDONATION OF DELAY IN FILING

IA No. 215510/2025 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 20375/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 119427/2025

IA No. 119427/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 20404/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 130127/2025

IA No. 130127/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 21150/2025 (XIV)

FOR ADMISSION and I.R.

IA No. 248150/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 21164/2025 (XIV)

FOR

FOR CONDONATION OF DELAY IN FILING ON IA 129381/2025
 IA No. 129381/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 23265/2025 (XIV)

FOR

FOR CONDONATION OF DELAY IN FILING ON IA 141752/2025
 IA No. 141752/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 23371/2025 (XIV)

[TO

FOR CONDONATION OF DELAY IN FILING ON IA 129764/2025
 IA No. 129764/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 24302/2025 (XIV)

FOR ADMISSION and I.R.

Diary No(s). 24622/2025 (XIV)

FOR ADMISSION and I.R.

Diary No(s). 25657/2025 (XIV)

. FOR ADMISSION and I.R.

Diary No(s). 25670/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 142332/2025
 IA No. 142332/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 25685/2025 (XIV)

FOR

FOR CONDONATION OF DELAY IN FILING ON IA 141972/2025
 IA No. 141972/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 25693/2025 (XIV)

Diary No(s). 26442/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 143786/2025
 IA No. 143786/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 26455/2025 (XIV)

FOR

FOR CONDONATION OF DELAY IN FILING ON IA 144117/2025
 IA No. 144117/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 27248/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 147199/2025
 IA No. 147199/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 27275/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 146682/2025
 IA No. 146682/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 27359/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 240573/2025

FOR CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS ON IA
 240574/2025

IA No. 240573/2025 - CONDONATION OF DELAY IN FILING

IA No. 240574/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
 DEFECTS

Diary No(s). 27382/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 145837/2025
 IA No. 145837/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 27710/2025 (XIV)

FOR ADMISSION and I.R.

Diary No(s). 27776/2025 (XIV)

Diary No(s). 28297/2025 (XIV)

FOR

FOR CONDONATION OF DELAY IN FILING ON IA 221915/2025
FOR CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS ON IA
221917/2025
IA No. 221915/2025 - CONDONATION OF DELAY IN FILING
IA No. 221917/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS
Diary No(s). 28885/2025 (XIV)
FOR CONDONATION OF DELAY IN FILING ON IA 223341/2025
FOR CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS ON IA
223342/2025
IA No. 223341/2025 - CONDONATION OF DELAY IN FILING
IA No. 223342/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS
Diary No(s). 28890/2025 (XIV)
FOR ADMISSION and I.R.
IA No. 275232/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 28911/2025 (XIV)

IA No. 269302/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 28961/2025 (XIV)
Diary No(s). 28981/2025 (XIV)

IA No. 147709/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 29255/2025 (XIV)

IA No. 148795/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 29271/2025 (XIV)
Diary No(s). 29418/2025 (XIV)
FOR CONDONATION OF DELAY IN FILING ON IA 146266/2025
IA No. 146266/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 29537/2025 (XIV)
FOR
FOR CONDONATION OF DELAY IN FILING ON IA 250889/2025
FOR CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS ON IA
250890/2025
IA No. 250889/2025 - CONDONATION OF DELAY IN FILING
IA No. 250890/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS
Diary No(s). 29986/2025 (XIV)

IA No. 147697/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 32164/2025 (XIV)
Diary No(s). 32167/2025 (XIV)
.....
Diary No(s). 32767/2025 (XIV)
[TO
FOR CONDONATION OF DELAY IN FILING ON IA 164286/2025
IA No. 164286/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 32791/2025 (XIV)
Diary No(s). 32796/2025 (XIV)
FOR ADMISSION and I.R.
Diary No(s). 32883/2025 (XIV)
FOR CONDONATION OF DELAY IN FILING ON IA 162924/2025

IA No. 162924/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 33279/2025 (XIV)

[
FOR CONDONATION OF DELAY IN FILING ON IA 169190/2025

IA No. 169190/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 33575/2025 (XIV)

Diary No(s). 33864/2025 (XIV)

FOR

FOR CONDONATION OF DELAY IN FILING ON IA 181927/2025

IA No. 181927/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 33868/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 167935/2025

IA No. 167935/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 33904/2025 (XIV)

FOR ADMISSION and I.R.

Diary No(s). 33919/2025 (XIV)

IA No. 157064/2025 - CONDONATION OF DELAY IN FILING
SLP(C) No. 24479/2025 (XIV)

Diary No(s). 33964/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 167521/2025

IA No. 167521/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 34201/2025 (XIV)

Diary No(s). 34341/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 210512/2025

FOR CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS ON IA
210515/2025

IA No. 210512/2025 - CONDONATION OF DELAY IN FILING

IA No. 210515/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS

Diary No(s). 34355/2025 (XIV)

FOR

FOR CONDONATION OF DELAY IN FILING ON IA 224459/2025

FOR CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS ON IA
224461/2025

IA No. 224459/2025 - CONDONATION OF DELAY IN FILING

IA No. 224461/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS

Diary No(s). 34445/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 165792/2025

IA No. 165792/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 34737/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 181732/2025

IA No. 181732/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 34780/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 168573/2025

IA No. 168573/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 35225/2025 (XIV)

[

FOR CONDONATION OF DELAY IN FILING ON IA 172629/2025

IA No. 172629/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 35412/2025 (XIV)

Diary No(s). 35739/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 175827/2025
 IA No. 175827/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 38075/2025 (XIV)

IA No. 182615/2025 - CONDONATION OF DELAY IN FILING
 SLP(C) No. 24484/2025 (XIV)
 FOR ADMISSION and I.R.

Diary No(s). 38384/2025 (XIV)
 FOR ADMISSION and I.R.

IA No. 293046/2025 - CONDONATION OF DELAY IN FILING
 IA No. 293047/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
 DEFECTS

Diary No(s). 38415/2025 (XIV)
 FOR CONDONATION OF DELAY IN FILING ON IA 208056/2025
 IA No. 208056/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 38884/2025 (XIV)

IA No. 303444/2025 - CONDONATION OF DELAY IN FILING
 IA No. 303446/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
 JUDGMENT

SLP(C) No. 24482/2025 (XIV)
 Diary No(s). 39798/2025 (XIV)

IA No. 260092/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 40409/2025 (XIV)

FOR
 FOR CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS ON IA
 249315/2025

FOR CONDONATION OF DELAY IN FILING ON IA 249316/2025

IA No. 249316/2025 - CONDONATION OF DELAY IN FILING
 IA No. 249315/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
 DEFECTS

Diary No(s). 41083/2025 (XIV)
 FOR ADMISSION and I.R.

IA No. 284493/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 41272/2025 (XIV)
 FOR CONDONATION OF DELAY IN FILING ON IA 216104/2025

IA No. 216104/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 41529/2025 (XIV)
 FOR CONDONATION OF DELAY IN FILING ON IA 222534/2025

IA No. 222534/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 42234/2025 (XIV)
 FOR CONDONATION OF DELAY IN FILING ON IA 246760/2025
 FOR CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS ON IA
 246764/2025

IA No. 246760/2025 - CONDONATION OF DELAY IN FILING

IA No. 246764/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
 DEFECTS

Diary No(s). 42240/2025 (XIV)
 FOR

FOR CONDONATION OF DELAY IN FILING ON IA 217050/2025

IA No. 217050/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 42249/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 220330/2025
IA No. 220330/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 43366/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 222465/2025
IA No. 222465/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 44393/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 225122/2025
IA No. 225122/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 45113/2025 (XIV)

IA No. 259783/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 46141/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 225752/2025
IA No. 225752/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 46905/2025 (XIV)

IA No. 224364/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 46916/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 229517/2025
IA No. 229517/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 46926/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 236964/2025
IA No. 236964/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 47342/2025 (XIV)

FOR

FOR CONDONATION OF DELAY IN FILING ON IA 244763/2025
IA No. 244763/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 48567/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 244847/2025
IA No. 244847/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 48718/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 240656/2025
IA No. 240656/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 48797/2025 (XIV)

FOR

FOR CONDONATION OF DELAY IN FILING ON IA 245422/2025
IA No. 245422/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 48820/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 248380/2025
IA No. 248380/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 48853/2025 (XIV)

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FOR CONDONATION OF DELAY IN FILING ON IA 252079/2025
IA No. 252079/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 49301/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 239432/2025
IA No. 239432/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 49648/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 233666/2025
IA No. 233666/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 49863/2025 (XIV)

FOR

FOR CONDONATION OF DELAY IN FILING ON IA 248255/2025

IA No. 248255/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 49878/2025 (XIV)
 FOR CONDONATION OF DELAY IN FILING ON IA 249827/2025
 IA No. 249827/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 49939/2025 (XIV)

IA No. 319405/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 49941/2025 (XIV)
 FOR CONDONATION OF DELAY IN FILING ON IA 245267/2025
 IA No. 245267/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 49943/2025 (XIV)
 FOR CONDONATION OF DELAY IN FILING ON IA 246835/2025
 IA No. 246835/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 50261/2025 (XIV)
 FOR CONDONATION OF DELAY IN FILING ON IA 244923/2025
 IA No. 244923/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 50266/2025 (XIV)

IA No. 306165/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 50910/2025 (XIV)
 [FOR CONDONATION OF DELAY IN FILING ON IA 247948/2025
 IA No. 247948/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 51466/2025 (XIV)

IA No. 316836/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 51492/2025 (XIV)
 FOR ADMISSION and I.R.
 Diary No(s). 51560/2025 (XIV)
 Diary No(s). 51818/2025 (XIV)
 Diary No(s). 52390/2025 (XIV)
 Diary No(s). 52473/2025 (XIV)
 Diary No(s). 52483/2025 (XIV)
 Diary No(s). 53283/2025 (XIV)
 Diary No(s). 53291/2025 (XIV)
 FOR
 FOR CONDONATION OF DELAY IN FILING ON IA 248199/2025
 IA No. 248199/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 53791/2025 (XIV)
 Diary No(s). 53941/2025 (XIV)
 Diary No(s). 54185/2025 (XIV)
 Diary No(s). 54775/2025 (XIV)
 FOR CONDONATION OF DELAY IN FILING ON IA 249553/2025
 IA No. 249553/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 54781/2025 (XIV)
 Diary No(s). 55101/2025 (XIV)
 Diary No(s). 55104/2025 (XIV)

IA No. 265990/2025 - CONDONATION OF DELAY IN FILING
 Diary No(s). 55431/2025 (XIV)
 Diary No(s). 55572/2025 (XIV)
 Diary No(s). 55749/2025 (XIV)

IA No. 315527/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 56033/2025 (XIV)

FOR ADMISSION and I.R.

Diary No(s). 56145/2025 (XIV)

Diary No(s). 56816/2025 (XIV)

Diary No(s). 57279/2025 (XIV)

Diary No(s). 58393/2025 (XIV)

Diary No(s). 59369/2025 (XIV)

Diary No(s). 59624/2025 (XIV)

FOR ADMISSION and I.R.

Diary No(s). 61569/2025 (XIV)

Diary No(s). 61857/2025 (XIV)

FOR ADMISSION and I.R.

Diary No(s). 61961/2025 (XIV)

Diary No(s). 62120/2025 (XIV)

Diary No(s). 63272/2025 (XIV)

Diary No(s). 63273/2025 (XIV)

Diary No(s). 64590/2025 (XIV)

Diary No(s). 65656/2025 (XIV)

Diary No(s). 66179/2025 (XIV)

Diary No(s). 66182/2025 (XIV)

Diary No(s). 66470/2025 (XIV)

Diary No(s). 68488/2025 (XIV)

Diary No(s). 53868/2024 (XIV)

[FOR DIRECTIONS].....FOR ADMISSION and I.R. and

IA No.285857/2024-CONDONATION OF DELAY IN FILING

IA No. 285857/2024 - CONDONATION OF DELAY IN FILING

Diary No(s). 38435/2025 (XIV)

FOR ADMISSION and I.R.

IA No. 338501/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 41223/2025 (XIV)

Diary No(s). 41380/2025 (XIV)

Diary No(s). 42520/2025 (XIV)

IA No. 337944/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 51573/2025 (XIV)

IA No. 331307/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 52352/2025 (XIV)

IA No. 330389/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 52486/2025 (XIV)

IA No. 331408/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 52505/2025 (XIV)

FOR ADMISSION and I.R.

IA No. 335373/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 53022/2025 (XIV)

IA No. 328833/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 54255/2025 (XIV)

IA No. 326732/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 57717/2025 (XIV)

IA No. 291785/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 57896/2025 (XIV)

FOR ADMISSION and I.R.

IA No. 291754/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 65425/2025 (XIV)

Diary No(s). 65648/2025 (XIV)

Diary No(s). 65910/2025 (XIV)

Diary No(s). 65955/2025 (XIV)

Diary No(s). 66037/2025 (XIV)

Diary No(s). 66194/2025 (XIV)

Diary No(s). 66563/2025 (XIV)

Diary No(s). 67109/2025 (XIV)

Diary No(s). 67121/2025 (XIV)

FOR ADMISSION and I.R.

Diary No(s). 67693/2025 (XIV)

Diary No(s). 67826/2025 (XIV)

FOR ADMISSION and I.R.

Diary No(s). 67946/2025 (XIV)

Diary No(s). 69230/2025 (XIV)

Diary No(s). 69388/2025 (XIV)

Diary No(s). 69442/2025 (XIV)

FOR ADMISSION and I.R.

Diary No(s). 69673/2025 (XIV)

Diary No(s). 70237/2025 (XIV)

Diary No(s). 70275/2025 (XIV)

FOR ADMISSION and I.R.

Diary No(s). 71653/2025 (XIV)

Diary No(s). 51205/2025 (XIV)

IA No. 14247/2026 - CONDONATION OF DELAY IN FILING

IA No. 14244/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 62540/2025 (XIV)

FOR ADMISSION and I.R.

IA No. 19678/2026 - CONDONATION OF DELAY IN FILING

IA No. 19681/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 68657/2025 (XIV)

IA No. 14850/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 70313/2025 (XIV)

IA No. 14187/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 71915/2025 (XIV)

IA No. 11754/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 72196/2025 (XIV)

IA No. 14156/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 73542/2025 (XIV)

IA No. 17034/2026 - CONDONATION OF DELAY IN FILING
Diary No(s). 73875/2025 (XIV)

IA No. 16201/2026 - CONDONATION OF DELAY IN FILING
Diary No(s). 74567/2025 (XIV)

IA No. 14964/2026 - CONDONATION OF DELAY IN FILING
Diary No(s). 74571/2025 (XIV)

IA No. 13807/2026 - CONDONATION OF DELAY IN FILING
Diary No(s). 74650/2025 (XIV)

IA No. 15237/2026 - CONDONATION OF DELAY IN FILING
Diary No(s). 58129/2025 (XIV)

FOR ADMISSION and I.R.

IA No. 5807/2026 - CONDONATION OF DELAY IN FILING

IA No. 5805/2026 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS

Diary No(s). 59902/2025 (XIV)

IA No. 21274/2026 - CONDONATION OF DELAY IN FILING

IA No. 21275/2026 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS

Diary No(s). 66485/2025 (XIV)

IA No. 338667/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 62439/2025 (XIV)

FOR CONDONATION OF DELAY IN FILING ON IA 26708/2026
FOR CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS ON IA
26709/2026

IA No. 26708/2026 - CONDONATION OF DELAY IN FILING

IA No. 26709/2026 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS

Diary No(s). 74321/2025 (XIV)

IA No. 27764/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 74389/2025 (XIV)

IA No. 27722/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 74672/2025 (XIV)

IA No. 26742/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 74957/2025 (XIV)

FOR ADMISSION and I.R.

IA No. 26685/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 1183/2026 (XIV)

IA No. 25183/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 74385/2025 (XIV)

IA No. 31114/2026 - CONDONATION OF DELAY IN FILING

IA No. 31116/2026 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS

Diary No(s). 74902/2025 (XIV)

IA No. 26259/2026 - CONDONATION OF DELAY IN FILING
Diary No(s). 74935/2025 (XIV)

IA No. 23333/2026 - CONDONATION OF DELAY IN FILING
Diary No(s). 2726/2026 (XIV)

IA No. 27257/2026 - CONDONATION OF DELAY IN FILING
Diary No(s). 3028/2026 (XIV)

IA No. 40106/2026 - CONDONATION OF DELAY IN FILING

SLP (C) Diary No(s). 56097/2025 (XIV)

IA No. 34463/2026 - CONDONATION OF DELAY IN FILING

IA No. 34462/2026 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS

SLP (C) Diary No(s). 65948/2025 (XIV)

IA No. 35864/2026 - CONDONATION OF DELAY IN FILING

IA No. 35866/2026 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS

SLP (C) Diary No(s). 74435/2025 (XIV)

IA No. 32970/2026 - CONDONATION OF DELAY IN FILING
WITH

Diary No(s). 2689/2026 (XIV)

IA No. 38614/2026 - CONDONATION OF DELAY IN FILING
Diary No(s). 66869/2025 (XIV)

IA No. 46201/2026 - CONDONATION OF DELAY IN FILING

IA No. 46200/2026 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS

Diary No(s). 5297/2026 (XIV)

IA No. 46131/2026 - CONDONATION OF DELAY IN FILING
Diary No(s). 3979/2026 (XIV)

IA No. 47752/2026 - CONDONATION OF DELAY IN FILING
Diary No(s). 5834/2026 (XIV)

IA No. 48923/2026 - CONDONATION OF DELAY IN FILING
Diary No(s). 4976/2026 (XIV)

IA No. 47852/2026 - CONDONATION OF DELAY IN FILING
Diary No(s). 4967/2026 (XIV)

IA No. 52553/2026 - CONDONATION OF DELAY IN FILING
Diary No(s). 74915/2025 (XIV)

IA No. 54272/2026 - CONDONATION OF DELAY IN FILING

IA No. 54274/2026 - CONDONATION OF DELAY IN REILING / CURING THE DEFECTS

SLP (C) Diary No(s). 4469/2026 (XIV)

IA No. 55574/2026 - CONDONATION OF DELAY IN FILING

Date : 24-02-2026 These matters were called on for hearing today.

CORAM :

**HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K.V. VISWANATHAN**

**For Petitioner(s) Mr. Raghavendra Shankar, A.S.G.
Mr. Sudarshan Lamba, AOR**

**Ms. Hetu Arora Sethi, AOR
Mr. Yogesh Jagia, Adv.
Mr. Rahul Jain, Adv.
Mr. Siddarth Agarwal, Adv.
Mr. Sanidhya Kumar, Adv.**

Miss Madhulika Upadhyay, AOR

**Mr. S Dwarakanath, A.S.G.
Mr. Raj Bahadur Yadav, AOR
Mr. Madhav Singhal, Adv.
Mr. Annirudh Sharma Ii, Adv.
Mr. Ishaan Sharma, Adv.
Mr. Shashank Bajpai, Adv.
Mr. Kamal Kishore, Adv.
Mrs. Gargi Khanna, Adv.
Mr. Sachin Sharma, Adv.
Mr. Prashant Rawat, Adv.
Mrs. Anamika Aggarwal, Adv.
Mr. Gopi Chand, Adv.
Mr. Sandeep Bajaj, Adv.**

**Mr. Sanchit Jolly, Sr. Adv.
Mr. Mahesh Agarwal, Adv.
Mr. Anshuman Srivastava, Adv.
Mr. Abhinabh Garg, Adv.
Mr. Abhyudaya Shankar, Adv.
Mr. Sohum Dua, Adv.
Mr. E. C. Agrawala, AOR**

For Respondent(s) :

Mr. Sanchit Jolly, Sr. Adv.
Mr. Mahesh Agarwal, Adv.
Mr. Anshuman Srivastava, Adv.
Mr. Abhinabh Garg, Adv.
Mr. Abhyudaya Shankar, Adv.
Mr. Sohum Dua, Adv.
Mr. E. C. Agrawala, AOR

Mr. T. R. B. Sivakumar, AOR

Mr. Pawanshree Agarwal, Adv.
Mr. Kaushik Choudhury, AOR
Mr. Jyotirmoy Chatterjee, Adv.
Ms. Aaheli Roy, Adv.
Ms. Jahanvi Khanna, Adv.

Mr. Percy Pardiwala, Sr. Adv.
Mr. Sumit Lalchandani, Adv.
Mr. Ankit Agarwal, AOR
Ms. Ananya Kapoor, Adv.
Mr. Utkarsha Gupta, Adv.
Mr. Shivam Yadav, Adv.
Mr. Utkarsa Kumar Gupta, Adv.
Ms. Soumya Singh, Adv.
Mr. Koustubh Desai, Adv.
Ms. Sejal Arora, Adv.

Ms. Kavita Jha, Sr. Adv.
Mr. Aniket Deepak Agrawal, AOR
Mr. Rohit Jain, Adv.
Mr. Vaibhav Kulkarni, Adv.
Mr. Samarth Chaudhari, Adv.
Mr. Saksham Singhal, Adv.
Mr. Himanshu Aggarwal, Adv.
Mr. Ramkrishna Rao, Adv.
Mr. Yash Nagar, Adv.

Mr. Ved Jain, Adv.
Mr. Nischay Kantoor, Adv.
Ms. Soniya Dodeja, Adv.
Mr. Sparsh Kapoor, Adv.
Mr. Subodh S. Patil, AOR

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

Diary No.39798/2025 (Item No. 27.121), Diary No.40409/2025
(Item No. 27.122) & Diary No.65910/2025 (Item No.27.205)

1. Delay condoned.
2. Heard Mr. Raghavendra Shankar, the learned ASG appearing for the Revenue and Mr. Pawanshree Agarwal, the learned counsel appearing for the respondent assesseees.
3. In view of the order passed by this Court in SLP (C) Diary No.51947/2024, these petitions are also dismissed.

Diary No.61329/2024 (Item No.27.15) and Diary No.2526/2025
(Item No.27.19)

1. Delay condoned.
2. These Special Leave Petitions are squarely covered by the Judgment of this Court rendered on 03-10-2024 in "Union of India & Ors. vs. Rajeev Bansal" (Civil Appeal No.8629/2024 etc.) 2024 (11) Scale 473.
3. In view of the above, the petitions filed by the Revenue are disposed of. The assesseees will be governed by reasons discussed in the said Judgment.
4. The assessing officers will dispose of the objections in terms of the law laid down by this Court. Thereafter, the assesseees who are aggrieved will be at liberty to pursue all the rights and remedies in accordance with law, save and except for the issues

which have been concluded in the Judgment.

5. Pending applications, if any, also stand disposed of.

Rest of the matters:

1. We heard Mr. Raghavendra Shankar, the learned ASG appearing for the Revenue and Mr. Percy Pardiwala, the learned senior counsel appearing for the respondent assesseees.

2. List the matters on 18.03.2026 as the first matter on the board, as part-heard. We shall treat the matter, SLP (C) Diary No.53868/2024 titled "Income Tax Officer Ward 43(1) Delhi vs. Mahavir Parshad Gupta" as the lead matter.

(HARPREET KAUR)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)