

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. \_\_\_\_\_ OF 2026)  
DIARY NO.5872/2026

DEPUTY COMMISSIONER OF INCOME  
TAX & ORS.

APPELLANT (S)

VERSUS

SARABJIT SINGH

RESPONDENT (S)

W I T H

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. \_\_\_\_\_ OF 2026)  
Diary No(s). 30643/2026

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. \_\_\_\_\_ OF 2026)  
Diary No(s). 29503/2026

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. \_\_\_\_\_ OF 2026)  
Diary No(s). 29492/2026

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. \_\_\_\_\_ OF 2026)  
Diary No(s). 27879/2026

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. \_\_\_\_\_ OF 2026)  
Diary No(s). 26006/2026

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. \_\_\_\_\_ OF 2026)  
Diary No(s). 29520/2026

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. \_\_\_\_\_ OF 2026)  
Diary No(s). 25980/2026

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. \_\_\_\_\_ OF 2026)  
Diary No(s). 21532/2026

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. \_\_\_\_\_ OF 2026)  
Diary No(s). 28216/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 26258/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29766/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 26615/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 26224/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29092/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 28553/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 26278/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29518/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 27293/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 26288/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 30099/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 28561/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 27594/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29048/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29512/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 27912/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 31398/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 25962/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29451/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29377/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 2838/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 30434/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29718/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 27616/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 31065/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 26252/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 21546/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 25958/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 24516/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29149/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 30069/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 24273/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 25719/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 28975/2026

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Diary No(s). 31062/2026

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Diary No(s). 26599/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 27283/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 26007/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 26325/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 31013/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 27597/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29794/2026

CIVIL APPEAL NO. OF 2026  
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Diary No(s). 30078/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29113/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 28557/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29568/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 31792/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 26507/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 25146/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 30042/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 28554/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29136/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 2328/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 27878/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29757/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 30485/2026

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(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29758/2026

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Diary No(s). 26546/2026

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(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 28570/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 32522/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 2435/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29485/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 25932/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 26607/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 28093/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 28241/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 31412/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 31006/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 26588/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 26011/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 31439/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 28211/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 30087/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29142/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 30010/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 27526/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 30336/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 26508/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 26512/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 31023/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 28116/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 21218/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29483/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 4777/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 4784/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29140/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 18417/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 27621/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 31411/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 27609/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29125/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 30335/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 17379/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29128/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 26550/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29145/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 32143/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 16200/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 31045/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 27875/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 14839/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 31040/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 19900/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 28551/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29124/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 27605/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 15754/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 32168/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 31438/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 32158/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 31345/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 27275/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 30332/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 32104/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 31000/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 32458/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 28194/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29550/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 32366/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29807/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29103/2026

CIVIL APPEAL NO. OF 2026  
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Diary No(s). 29146/2026

CIVIL APPEAL NO. OF 2026  
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Diary No(s). 32049/2026

CIVIL APPEAL NO. OF 2026  
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Diary No(s). 30430/2026

CIVIL APPEAL NO. OF 2026  
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Diary No(s). 28218/2026

CIVIL APPEAL NO. OF 2026  
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Diary No(s). 29153/2026

CIVIL APPEAL NO. OF 2026  
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Diary No(s). 29107/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 32156/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 29756/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 26614/2026

CIVIL APPEAL NO. OF 2026  
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Diary No(s). 29446/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 34228/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 34177/2026

CIVIL APPEAL NO. OF 2026  
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Diary No(s). 34227/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 28269/2026

CIVIL APPEAL NO. OF 2026  
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Diary No(s). 26261/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 31032/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 32155/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 21512/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 32441/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 28520/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 30093/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 25130/2026

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. \_\_\_\_\_ OF 2026)  
Diary No(s). 34706/2026

AND

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. \_\_\_\_\_ OF 2026)  
Diary No(s). 34696/2026

O R D E R

1. Delay condoned.
2. Leave granted.
3. These matters are covered by our order dated 10.04.2026 passed in C.A. No.4716/2026 and connected matters, read with order dated 04.05.2026 passed in C.A. No.6922/2026 and connected matters.
4. The appeals are, thus, disposed of in the same terms. The matters are remitted to the jurisdictional High Courts to be decided in light of the above-cited order(s) of this Court.
5. All pending applications, if any, also stand disposed of.

.....CJI.  
(SURYA KANT)

.....J.  
(V. MOHANA)

NEW DELHI;  
JUNE 15, 2026.

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGSSPECIAL LEAVE PETITION (CIVIL) Diary No(s). 5872/2026

[Arising out of impugned judgment and order dated 09-04-2025 in CWP No. 8429/2025 passed by the High Court of Punjab & Haryana at Chandigarh]

DEPUTY COMMISSIONER OF INCOME TAX &amp; ORS.

Petitioner(s)

VERSUS

SARABJIT SINGH

Respondent(s)

(IA No. 158599/2026 - CONDONATION OF DELAY IN FILING and IA No. 158600/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

WITH

Diary No(s). 30643/2026 (XII-A)

IA No. 164877/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29503/2026 (IV-B)

IA No. 166242/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29492/2026 (IV-B)

IA No. 167584/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 27879/2026 (IV-B)

IA No. 167552/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 26006/2026 (IV-B)

IA No. 166252/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29520/2026 (IV-B)

IA No. 165740/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 25980/2026 (IV-B)

IA No. 167260/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 21532/2026 (IV-B)

(IA No. 167207/2026 - CONDONATION OF DELAY IN FILING and IA No. 167208/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

Diary No(s). 28216/2026 (XII)

IA No. 167221/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 26258/2026 (IV-B)  
IA No. 168531/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29766/2026 (IV-B)  
IA No. 169475/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 26615/2026 (IV-B)  
IA No. 168193/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 26224/2026 (IV-B)  
IA No. 168496/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29092/2026 (IV-B)  
IA No. 170115/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 28553/2026 (IV-B)  
IA No. 170052/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 26278/2026 (IV-B)  
IA No. 168846/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29518/2026 (IV-B)  
IA No. 169833/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 27293/2026 (IV-B)  
IA No. 169393/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 26288/2026 (IV-B)  
IA No. 169672/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 30099/2026 (IV-B)  
IA No. 168199/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 28561/2026 (IV-B)  
IA No. 167904/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 27594/2026 (IV-B)  
IA No. 168904/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29048/2026 (XII)  
IA No. 169835/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29512/2026 (IV-B)  
IA No. 168441/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 27912/2026 (XII)  
IA No. 169311/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 31398/2026 (IV-B)  
IA No. 169319/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 25962/2026 (IV-B)  
IA No. 168389/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29451/2026 (IV-B)  
IA No. 170379/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29377/2026 (XII)  
IA No. 166055/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2838/2026 (IV-B)  
IA No. 166626/2026 - CONDONATION OF DELAY IN FILING  
IA No. 166627/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 30434/2026 (XII)  
IA No. 170248/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29718/2026 (IV-B)  
IA No. 168553/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 27616/2026 (IV-B)  
IA No. 165723/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 31065/2026 (XV)  
IA No. 170299/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 26252/2026 (IV-B)  
IA No. 164355/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 21546/2026 (IV-B)  
IA No. 169593/2026 - CONDONATION OF DELAY IN FILING  
IA No. 169595/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 25958/2026 (IV-B)  
IA No. 167284/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 24516/2026 (IX)  
IA No. 170167/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29149/2026 (IV-B)  
IA No. 170653/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 30069/2026 (IV-B)  
IA No. 170705/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 24273/2026 (IV-B)  
IA No. 169232/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 25719/2026 (IV-B)  
IA No. 170260/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 28975/2026 (IV-B)  
IA No. 167944/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 31062/2026 (IV-B)  
IA No. 170340/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 26599/2026 (IV-B)  
IA No. 170367/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 27283/2026 (IV-B)  
IA No. 170986/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 26007/2026 (IV-B)  
IA No. 170013/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 26325/2026 (IV-B)  
IA No. 169598/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 31013/2026 (IV-B)  
IA No. 168676/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 27597/2026 (IV-B)  
IA No. 171495/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29794/2026 (IV-B)  
IA No. 168873/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 30078/2026 (IV-B)  
IA No. 170410/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29113/2026 (IX)  
IA No. 170590/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 28557/2026 (IV-B)  
IA No. 170380/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29568/2026 (IV-B)  
IA No. 168341/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 31792/2026 (IV-B)  
IA No. 172183/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 26507/2026 (IV-B)  
IA No. 172602/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 25146/2026 (IV-B)  
IA No. 172061/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 30042/2026 (IV-B)  
IA No. 170251/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 28554/2026 (IV-B)  
IA No. 168746/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29136/2026 (XII-A)  
IA No. 171865/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2328/2026 (IV-B)  
IA No. 170310/2026 - CONDONATION OF DELAY IN FILING  
IA No. 170312/2026 - CONDONATION OF DELAY IN REFILING / CURING THE  
DEFECTS

Diary No(s). 27878/2026 (IV-B)  
IA No. 171402/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29757/2026 (IV-B)  
IA No. 172564/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 30485/2026 (XII-A)  
IA No. 170243/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29758/2026 (IX)  
IA No. 171356/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 26546/2026 (IV-B)  
IA No. 170406/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 28570/2026 (IV-B)  
IA No. 170564/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 32522/2026 (IV-B)  
IA No. 173404/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2435/2026 (IV-B)  
IA No. 171459/2026 - CONDONATION OF DELAY IN FILING  
IA No. 171461/2026 - CONDONATION OF DELAY IN REFILING / CURING THE  
DEFECTS

Diary No(s). 29485/2026 (IX)  
IA No. 171869/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 25932/2026 (IV-B)  
IA No. 173420/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 26607/2026 (IX)  
IA No. 171209/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 28093/2026 (IV-B)  
IA No. 171317/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 28241/2026 (IV-B)  
IA No. 173711/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 31412/2026 (IV-B)  
IA No. 173667/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 31006/2026 (IV-B)  
IA No. 173317/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 26588/2026 (IV-B)  
IA No. 171689/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 26011/2026 (IV-B)  
IA No. 171525/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 31439/2026 (IV-B)  
IA No. 173605/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 28211/2026 (IV-B)  
IA No. 173697/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 30087/2026 (XII-A)  
IA No. 173767/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29142/2026 (IV-B)  
IA No. 173375/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 30010/2026 (IV-B)  
IA No. 174067/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 27526/2026 (IV-B)  
IA No. 173766/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 30336/2026 (XII-A)  
IA No. 173685/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 26508/2026 (IV-B)  
IA No. 173860/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 26512/2026 (IV-B)  
IA No. 174191/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 31023/2026 (IV-B)  
IA No. 174088/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 28116/2026 (XII)  
IA No. 158654/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 21218/2026 (IV-B)  
IA No. 172991/2026 - CONDONATION OF DELAY IN FILING  
IA No. 172992/2026 - CONDONATION OF DELAY IN REFILING / CURING THE  
DEFECTS

Diary No(s). 29483/2026 (XII-A)  
IA No. 173657/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4777/2026 (IV-B)  
IA No. 174425/2026 - CONDONATION OF DELAY IN FILING  
IA No. 174429/2026 - CONDONATION OF DELAY IN REFILING / CURING THE  
DEFECTS

Diary No(s). 4784/2026 (IV-B)  
IA No. 174411/2026 - CONDONATION OF DELAY IN FILING  
IA No. 174413/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 29140/2026 (IV-B)  
IA No. 174543/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 18417/2026 (IV-B)  
IA No. 174740/2026 - CONDONATION OF DELAY IN FILING  
IA No. 174745/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 27621/2026 (IV-B)  
IA No. 173444/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 31411/2026 (IV-B)  
IA No. 173352/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 27609/2026 (IV-B)  
IA No. 174557/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29125/2026 (IV-B)  
IA No. 174725/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 30335/2026 (IV-B)  
IA No. 174412/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 17379/2026 (IV-B)  
IA No. 174885/2026 - CONDONATION OF DELAY IN FILING  
IA No. 174891/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 29128/2026 (IV-B)  
IA No. 173183/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 26550/2026 (IV-B)  
IA No. 175111/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29145/2026 (IV-B)  
IA No. 174327/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 32143/2026 (IV-B)  
IA No. 174771/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 16200/2026 (IV-B)  
IA No. 174932/2026 - CONDONATION OF DELAY IN FILING  
IA No. 174933/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 31045/2026 (IV-B)  
IA No. 175286/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 27875/2026 (IV-B)  
IA No. 174695/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 14839/2026 (IV-B)  
IA No. 175275/2026 - CONDONATION OF DELAY IN FILING  
IA No. 175274/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 31040/2026 (IX)  
IA No. 175499/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 19900/2026 (IV-B)  
IA No. 175480/2026 - CONDONATION OF DELAY IN FILING  
IA No. 175481/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 28551/2026 (XV)  
IA No. 175380/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29124/2026 (IV-B)  
IA No. 175469/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 27605/2026 (IX)  
IA No. 174555/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 15754/2026 (IV-B)  
IA No. 175521/2026 - CONDONATION OF DELAY IN FILING  
IA No. 175522/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 32168/2026 (IV-B)  
IA No. 175821/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 31438/2026 (IX)  
IA No. 175259/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 32158/2026 (XII)  
IA No. 175144/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 31345/2026 (XII-A)  
IA No. 175795/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 27275/2026 (IV-B)  
IA No. 175571/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 30332/2026 (IV-B)  
IA No. 175813/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 32104/2026 (XII-A)  
IA No. 174908/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 31000/2026 (IV-B)  
IA No. 175776/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 32458/2026 (IV-B)  
IA No. 175391/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 28194/2026 (IV-B)  
IA No. 176044/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29550/2026 (IV-B)  
IA No. 175352/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 32366/2026 (IV-B)  
IA No. 176225/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29807/2026 (IV-B)  
IA No. 176243/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29103/2026 (IV-B)  
IA No. 176472/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29146/2026 (IX)  
IA No. 176209/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 32049/2026 (XII)  
IA No. 176594/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 30430/2026 (XII-A)  
IA No. 176584/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 28218/2026 (IV-B)  
IA No. 176459/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29153/2026 (IV-B)  
IA No. 176721/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29107/2026 (XII)  
IA No. 176699/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 32156/2026 (IV-B)  
IA No. 176885/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29756/2026 (IV-B)  
IA No. 176976/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 26614/2026 (IV-B)  
IA No. 172676/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29446/2026 (IV-B)  
IA No. 176761/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 34228/2026 (IV-B)  
IA No. 176531/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 34177/2026 (IV-B)  
IA No. 176859/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 34227/2026 (IV-B)  
IA No. 176956/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 28269/2026 (IV-B)  
IA No. 176860/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 26261/2026 (IV-B)  
IA No. 172677/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 31032/2026 (IV-B)  
IA No. 176837/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 32155/2026 (IV-B)  
IA No. 176877/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 21512/2026 (IV-B)  
IA No. 177687/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 32441/2026 (IV-B)  
IA No. 176724/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 28520/2026 (IV-B)  
IA No. 177405/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 30093/2026 (IV-B)  
IA No. 176888/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 25130/2026 (IV-B)  
IA No. 177588/2026 - CONDONATION OF DELAY IN FILING  
IA No. 177590/2026 - CONDONATION OF DELAY IN REFILING / CURING THE  
DEFECTS

Diary No(s). 34706/2026 (IV-B)  
IA No. 177784/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 34696/2026 (IX)  
IA No. 177852/2026 - CONDONATION OF DELAY IN FILING

Date : 15-06-2026 These matters were called on for hearing today.

CORAM : HON'BLE THE CHIEF JUSTICE  
HON'BLE MRS. JUSTICE V. MOHANA

(PARTIAL COURT WORKING DAYS BENCH)

For Petitioner(s) :Mr. Raghavendra P Shankar, A.S.G.  
Mr. Sudarshan Lamba, AOR  
Mr. Saurabh Kumar Kaushik, Adv.  
Mr. Amit Sharma V, Adv.

Mr. Kamal Kishore, Adv.  
Mr. Arun Kumar Singh, Adv.  
Mr. Shubhankar Singh, Adv.  
Mr. Gaurav Arya, Adv.  
Mr. Yash Singh, Adv.  
Mr. Krishna Kant Dubey, Adv.  
Mr. Satya Prakash, Adv.  
Mr. Adarsh Kumar Pandey, Adv.  
Mr. Rajat Mohan Dwivedi, Adv.

Miss Madhulika Upadhyay, AOR

For Respondent(s) :

UPON hearing the counsel the Court made the following

O R D E R

1. Delay condoned.
2. Leave granted.
3. The appeals are disposed of in terms of the signed order.
4. All pending applications, if any, also stand disposed of.

(NITIN TALREJA)  
ASTT. REGISTRAR-cum-PS

(PREETHI DILEEP KUMAR)  
ASSISTANT REGISTRAR

(Signed order is placed on the file)