

ITEM NOS.12+61

COURT NO.9

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 SSPECIAL LEAVE PETITION (CIVIL) Diary No.34211/2025

[Arising out of impugned final judgment and order dated 12-12-2023 in WPL No. 22926/2023 passed by the High Court of Judicature at Bombay]

INCOME TAX OFFICER WARD - 22(2)(1) & ORS.

Petitioner(s)

VERSUS

PRAGNESH DAMJI RAMBHIA

Respondent(s)

FOR ADMISSION and I.R.

(IA No. 173433/2025 - CONDONATION OF DELAY IN FILING SLP)

WITH

Diary No.35734/2025 (IX)

(IA No. 172207/2025 - CONDONATION OF DELAY IN FILING SLP)

Diary No.33949/2025 (IX)

(FOR ADMISSION and I.R.)

(IA No. 173455/2025 - CONDONATION OF DELAY IN FILING SLP)

Diary No.35216/2025 (IX)

(IA No. 176088/2025 - CONDONATION OF DELAY IN FILING SLP)

Diary No.14954/2025 (IX)

(IA No. 175605/2025 - CONDONATION OF DELAY IN FILING SLP & IA

No. 175608/2025 - CONDONATION OF DELAY IN REFILEING SLP & IA

No. 175610/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.33921/2025 (IX)

(IA No. 177061/2025 - CONDONATION OF DELAY IN FILING SLP)

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 35108/2025

(IA No. 177510/2025 - CONDONATION OF DELAY IN FILING SLP)

WITH

Diary No.32206/2025 (IX)

(FOR ADMISSION and I.R.)

(IA No. 177788/2025 - CONDONATION OF DELAY IN FILING SLP & IA

No. 177786/2025 - CONDONATION OF DELAY IN REFILEING SLP)

Date : 01-08-2025 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) :

Mrs. Nisha Bagchi, Sr. Adv.

Mr. Raj Bahadur Yadav, AOR

Mr. Udai Khanna, Adv.

Mrs. Samta Pushkarna Mishra, Adv.

Mr. Uday Prakash Yadav, Adv.
Mr. Rajat Vaishnaw, Adv.
Miss Madhulika Upadhyay, AOR

For Respondent(s) :

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

1. There is a gross delay in filing the Special Leave Petitions which has not been satisfactorily explained by the petitioners.
2. These Special Leave Petitions are squarely covered by the Judgment of this Court rendered on 3-10-2024 in "Union of India & Ors. vs. Rajeev Bansal" (Civil Appeal No.8629/2024 etc.) 2024 (11) Scale 473.
3. 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. In view of the above, the petitions filed by the Revenue are disposed of in terms of the said Judgment, declining to condone the delay.
6. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)