

ITEM NO.14

COURT NO.7

SECTION IX-A

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). 68869/2025

[Arising out of impugned final judgment and order dated 19-01-2024 in WP No. 2846/2023 passed by the High Court of Judicature at Bombay]

ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE 19 (1) & ORS.

Petitioner(s)

VERSUS

ANKUR CHANDULAL SHAH

Respondent(s)

IA No. 59073/2026 - CONDONATION OF DELAY IN FILING
IA No. 59072/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

WITH
Diary No(s). 4770/2026 (IX)

IA No. 69191/2026 - CONDONATION OF DELAY IN FILING
IA No. 69192/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Date : 12-03-2026 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) : Miss Madhulika Upadhyay, AOR

Mr. N Venkataraman, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Venkataraman Chandrashekhara Bharathi, Adv.
Mr. Udai Khanna, Adv.
Mr. Navanjay Mahapatra, Adv.
Mr. Padmesh Mishra, Adv.
Mr. Sanjay Kumar Yadav, Adv.
Mr. Deepa Rai, Adv.

For Respondent(s) :

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

1. Delay condoned.
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. 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.

(HARPREET KAUR)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)