

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). 71981/2025
[Arising out of impugned final judgment and order dated 16-10-2024
in CWP No. 10788/2023 passed by the High Court of Punjab & Haryana
at Chandigarh]

**ASSISTANT COMMISSIONER OF INCOME TAX EXEMPTIONS
CIRCLE 1 & ORS.**

Petitioner(s)

VERSUS

SHREE GOW RAKSHNI SABHA (REGD)

Respondent(s)

(IA No. 7734/2026 - CONDONATION OF DELAY IN FILING)

WITH

Diary No(s). 39786/2025 (IX-A)

IA No. 218550/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 46925/2025 (IV-D)

IA No. 9598/2026 - CONDONATION OF DELAY IN FILING

**IA No. 9601/2026 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS**

Diary No(s). 53942/2025 (IX-A)

IA No. 10060/2026 - CONDONATION OF DELAY IN FILING

**IA No. 10064/2026 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS**

Diary No(s). 55401/2025 (XII-A)

IA No. 8590/2026 - CONDONATION OF DELAY IN FILING

**IA No. 8591/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT**

Diary No(s). 55771/2025 (IV-D)

IA No. 9080/2026 - CONDONATION OF DELAY IN FILING

**IA No. 9081/2026 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS**

Diary No(s). 59965/2025 (IV-D)

IA No. 9645/2026 - CONDONATION OF DELAY IN FILING

**IA No. 9647/2026 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS**

Diary No(s). 63018/2025 (XII-A)

IA No. 8988/2026 - CONDONATION OF DELAY IN FILING

**IA No. 8991/2026 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS**

IA No. 8992/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Diary No(s). 68393/2025 (XII-A)

IA No. 8188/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 69464/2025 (IV-D)

IA No. 10164/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 70228/2025 (IV-D)

IA No. 8953/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 71156/2025 (IV-D)

IA No. 9776/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 72023/2025 (IV-D)

IA No. 9865/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 72192/2025 (IV-D)

IA No. 9819/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 72544/2025 (IV-D)

IA No. 8578/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 73451/2025 (IV-D)

IA No. 9209/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 73530/2025 (IV-D)

IA No. 8259/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 73564/2025 (IV-D)

IA No. 8907/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 74570/2025 (IV-D)

IA No. 9143/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 74677/2025 (IV-D)

IA No. 8389/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 75388/2025 (IV-D)

IA No. 8657/2026 - CONDONATION OF DELAY IN FILING

SLP(C) Diary No.73525/2025

IA No. 7984/2026 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 57370/2025 (IV-D)

IA No. 9915/2026 - CONDONATION OF DELAY IN FILING

IA No. 9916/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 71936/2025 (IV-D)

IA No. 11353/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 72033/2025 (IV-D)

IA No. 10730/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 74311/2025 (IV-D)

IA No. 10856/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 57431/2025 (IV-D)

FOR ADMISSION and I.R.

IA No. 11428/2026 - CONDONATION OF DELAY IN FILING

IA No. 11427/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 55117/2025 (IV-D)

IA No. 11322/2026 - CONDONATION OF DELAY IN FILING

IA No. 11324/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 462/2026 (IV-B)

IA No. 10014/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 72012/2025 (XII-A)

IA No. 9077/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 49100/2025 (IX-A)

IA No. 9483/2026 - CONDONATION OF DELAY IN FILING

IA No. 9484/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 69470/2025 (IX-A)

IA No. 10893/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 72242/2025 (IX-A)

IA No. 9858/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 72518/2025 (IV-D)

IA No. 11725/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 73437/2025 (IV-D)

IA No. 11554/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 72010/2025 (XII-A)

IA No. 8736/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 74756/2025 (IV-D)

IA No. 9789/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 74273/2025 (IV-D)

IA No. 8647/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 73851/2025 (IV-D)

IA No. 12544/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 69091/2025 (IV-D)
IA No. 9779/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 71218/2025 (IV-D)
IA No. 8177/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 74658/2025 (IV-D)
IA No. 10860/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 70295/2025 (IV-D)
IA No. 9684/2026 - CONDONATION OF DELAY IN FILING

Date : 16-01-2026 These matters were called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE UJJAL BHUYAN

For Petitioner(s) Mr. S Dwarakanath, A.S.G.
Mr. Arijit Prasad, Sr. Adv.
Ms. Madhulika Upadhyay, AOR
Ms. Vidya Vijaysinh Pawar, Adv.
Mr. Chandra Kant Sharma, Adv.
Mr. Rajat Vaishnaw, Adv.
Mr. Abhyudey Kabra, Adv.
Mr. Bhagwan Jee Thakur, Adv.

For Respondent(s) :

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

1. Diary No(s). 71156/2025, Diary No(s). 73451/2025, Diary No(s). 73564/2025, Diary No(s). 74570/2025, SLP(C) Diary No.73525/2025, Diary No(s). 57431/2025, Diary No(s). 55117/2025, Diary No(s). 462/2026:

Delay in filing the Special Leave Petitions is condoned.

Delay in refiling is condoned.

Issue notice to the respondents in the cases.

2. SLP(C) Diary No.71981/2025, Diary No(s). 39786/2025, Diary No(s). 46925/2025, Diary No(s). 53942/2025, Diary No(s). 55401/2025, Diary No(s). 55771/2025, Diary No(s). 59965/2025, Diary No(s). 63018/2025, Diary No(s). 68393/2025, Diary No(s). 69464/2025, Diary

No(s). 70228/2025, Diary No(s). 72023/2025, Diary
No(s). 72192/2025, Diary No(s). 72544/2025, Diary
No(s). 73530/2025, Diary No(s). 74677/2025, Diary
No(s). 75388/2025, Diary No(s). 57370/2025, Diary
No(s). 71936/2025, Diary No(s). 72033/2025, Diary
No(s). 74311/2025, Diary No(s). 72012/2025, Diary
No(s). 49100/2025, Diary No(s). 69470/2025, Diary
No(s). 72242/2025, Diary No(s). 72518/2025, Diary
No(s). 73437/2025, Diary No(s). 72010/2025, Diary
No(s). 74756/2025, Diary No(s). 74273/2025, Diary
No(s). 73851/2025, Diary No(s). 69091/2025, Diary
No(s). 71218/2025, Diary No(s). 74658/2025, Diary
No(s). 70295/2025:

Delay in refiling is condoned.

Issue notice on the applications seeking condonation of delay in filing as well as in the main Special Leave Petitions.

(RADHA SHARMA)
ASTT. REGISTRAR-cum-PS

(DIVYA BABBAR)
COURT MASTER (NSH)