

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.74299/2025

[Arising out of impugned final judgment and order dated 04-02-2025 in WP No. 1039/2025 passed by the High Court of Delhi at New Delhi]

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE Petitioner(s)  
28 DELHI & ANR.

VERSUS

AVINASH KUMAR Respondent(s)

(IA No. 16230/2026 - CONDONATION OF DELAY IN FILING SLP)

WITH

Diary No(s). 73509/2025 (XIV)

(IA No. 13162/2026 - CONDONATION OF DELAY IN FILING SLP)

Diary No.65950/2025 (XIV)

(FOR ADMISSION and I.R.)

(IA No. 21828/2026 - CONDONATION OF DELAY IN FILING SLP AND IA

No. 21829/2026 - CONDONATION OF DELAY IN REFILING SLP)

SPECIAL LEAVE PETITION (CIVIL) Diary No.74590/2025

(IA No. 22087/2026 - CONDONATION OF DELAY IN FILING SLP)

Date : 27-01-2026 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE SANDEEP MEHTA

For Petitioner(s) :

Mr. Raghavendra P Shankar, A.S.G.

Mr. S Dwarakanath, A.S.G.

Ms. Madhulika Upadhyay, AOR

Mr. Amit Sharma V, Adv.

Mr. Mukesh Kumar Verma, Adv.

For Respondent(s) :

UPON hearing the counsel the Court made the following

O R D E R

1. Heard the learned Additional Solicitor General appearing for the Revenue.
2. Delay condoned.
3. Issue notice, returnable in four weeks.
4. Dasti service, in addition, is permitted.

(VISHAL ANAND)  
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)  
COURT MASTER (NSH)