

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 74868/2025

[Arising out of impugned final judgment and order dated 09-01-2025
in TC(A) No. 192/2023 passed by the High Court of Judicature at
Madras]

PR. COMMISSIONER OF INCOME TAX

Petitioner(s)

VERSUS

M/S CHOLAMANDALAM MS GENERAL INSURANCE COMPANY LTD Respondent(s)

WITH

Diary No(s). 8073/2026 (XII)

FOR ADMISSION and I.R.

IA No. 57752/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 12400/2026 (XII)

IA No. 79583/2026 - CONDONATION OF DELAY IN FILING

Date : 23-03-2026 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHEFor Petitioner(s) :Mr. S. Dwarakanath, A.S.G.
Mr. Arijit Prasad, Sr. Adv.
Mr. Abhyudey Kabra, Adv.
Mr. Rajat Vaishnav, Adv.
Mr. Mudit Bansal, Adv.
Mr. Sudarshan Lamba, AOR
Mr. Gaurang Bhushan, Adv.
Mr. Madhav Sinhal, Adv.
Mr. Sweksha, Adv.
Ms. Disha Thakkar, Adv.
Ms. Alpana Sharma, Adv.For Respondent(s) :Mr. Arvind P Datar, Sr. Adv.
Mr. Vivek Jain, AOR
Mr. Sandeep Bagmar, Adv.
Ms. Suchitra Kumbhat, Adv.
Mr. Sadiq Noor, Adv.
Ms. Benila Bm, Adv.
Mr. Rohit H Nair, Adv.

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

Delay condoned.

Heard the learned Additional Solicitor General.

We are not inclined to interfere with the impugned judgment and order passed by the High Court.

The Special Leave Petitions are dismissed and the accompanying interlocutory application(s), if any, stands disposed of.

(KAPIL TANDON)
COURT MASTER (SH)

(NIDHI WASON)
ASSISTANT REGISTRAR