

ITEM NO.1501

COURT NO.1

SECTION III-A

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

Civil Appeal No(s).8629/2024

UNION OF INDIA & ORS.

Appellant(s)

VERSUS

RAJEEV BANSAL

Respondent(s)

WITH

C.A. No. 8631/2024 (III)

C.A. No. 9270/2024 (III)

C.A. No. 8632/2024 (III)

C.A. No. 10238/2024 (XI-A)

C.A. No. 8640/2024 (XI-A)

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C.A. No. 8830/2024 (XIV-A)

C.A. No. 9425/2024 (III)

Date : 03-10-2024      These matters were called on for pronouncement of judgment today.

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Mr. Rohit K. Singh, AOR

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

- 1 Hon'ble Dr Dhananjaya Y Chandrachud, Chief Justice of India, pronounced the judgment of the Bench comprising His Lordship, Hon'ble Mr Justice J B Pardiwala and Hon'ble Mr Justice Manoj Misra.

- 2 In terms of the signed reportable judgment, the appeals filed by the Revenue are allowed. The appeals filed by the assesseees will be governed by reasons discussed in the judgment and are accordingly disposed of. The transfer petitions are disposed of.
- 3 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 by this judgment.
- 4 Pending applications, if any, stand disposed of.

**(SANJAY KUMAR-I)**  
**ADDITIONAL REGISTRAR**

**(Signed reportable judgment is placed on the file)**

**(SAROJ KUMARI GAUR)**  
**ASSISTANT REGISTRAR**