

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). 32045/2023

(Arising out of impugned final judgment and order dated 22-02-2023 in WT No. 1482/2022 passed by the High Court of Judicature at Allahabad)

PRINCIPAL COMMISSIONER OF INCOME TAX 1 &amp; ANR.

Petitioner(s)

VERSUS

KAMLESH CHANDRA SHARMA

Respondent(s)

(FOR ADMISSION and I.R. and IA No.181531/2023-CONDONATION OF DELAY IN FILING and IA No.181532/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

WITH

Diary No(s). 33345/2023 (XI)

(FOR ADMISSION and I.R. and IA No.186150/2023-CONDONATION OF DELAY IN FILING and IA No.186155/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) Dy.30125/2023

(FOR ADMISSION and I.R. and IA No.176278/2023-CONDONATION OF DELAY IN FILING and IA No.176279/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT )

WITH

Diary No(s). 32356/2023 (XI)

(FOR ADMISSION and I.R. and IA No.188241/2023-CONDONATION OF DELAY IN FILING and IA No.188242/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 22-09-2023 These petitions were called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA

HON'BLE MR. JUSTICE UJJAL BHUYAN

For Petitioner(s) Mr. N Venkatraman, A.S.G.  
Mr. Raj Bahadur Yadav, AOR  
Mr. Shashank Bajpai, Adv.  
Mr. Vedansh Anand, Adv.  
Mr. Udai Khanna, Adv.  
Mr. V C Bharathi, Adv.  
Mr. Rupesh Kumar, Adv.  
Mrs. Archana Pathak Dave, Adv.  
Mr. Gibran Naushad, Adv.

**For Respondent(s)**

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

**Delay condoned.**

**Issue notice to the respondent(s).**

**Tag along with SLP (C) No.6706/2023.**

**(RADHA SHARMA)  
COURT MASTER (SH)**

**(MALEKAR NAGARAJ)  
COURT MASTER (NSH)**