

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). 30681/2023

(Arising out of impugned final judgment and order dated 22-02-2023 in WT No. 1337/2022 passed by the High Court of Judicature at Allahabad)

PR. COMMISSIONER OF INCOME TAX (CENTRAL)  
KANPUR & ORS.

Petitioner(s)

VERSUS

HMA FOOD EXPORT PVT. LTD.

Respondent(s)

(IA No.171334/2023-CONDONATION OF DELAY IN FILING and IA No.171336/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

WITH

Diary No(s). 24746/2023 (XI)

(FOR ADMISSION and I.R. and IA No.177527/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.177528/2023-CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS)

SLP (C) Dy. NO.31215/2023

(FOR ADMISSION and I.R. and IA No.177500/2023-CONDONATION OF DELAY IN FILING and IA No.177501/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP (C) Dy. NO.32056/2023

(IA No.178592/2023-CONDONATION OF DELAY IN FILING and IA No.178588/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 06-09-2023 These petitions were called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA  
HON'BLE MR. JUSTICE UJJAL BHUYANFor Petitioner(s) Mr. N Venkatraman, A.S.G.  
Mr. Raj Bahadur Yadav, AOR  
Mr. Ashok Panigrahi, Adv.  
Mrs. Gargi Khanna, Adv.  
Mr. Udai Khanna, Adv.  
Mr. V C Bharathi, Adv.  
Mr. H R Rao, Adv.  
Mr. Praneet Pranab, Adv.  
Mrs. Jyoti Zongluju, 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.9712/2023.**

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

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