

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 S

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 10106/2024

(Arising out of impugned final judgment and order dated 03-03-2022 in ITA No. 573/2021 passed by the High Court of Judicature at Bombay)

PR. COMMISSIONER OF INCOME TAX-1 Petitioner(s)

VERSUS

HASMUKH J VISARIA Respondent(s)

(IA No.63350/2024-CONDONATION OF DELAY IN FILING)

Date : 18-03-2024 This petition was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH

For Petitioner(s) Mr. N Venkatraman, A.S.G.
Mr. Raj Bahadur Yadav, AOR
Mr. Shashank Bajpai, Adv.
Mr. Udai Khanna, Adv.
Mr. V Chandrashekhara Bharathi, Adv.
Mr. Navanjay Mahapatra, Adv.
Mrs. Deepanwita Priyanka, Adv.

For Respondent(s)

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

There is a gross delay of 606 days in filing this special leave petition.

We also note that this Court in SLP(C) Dy. No.20596/2023 and similar matters has dismissed the petition(s) on merits *vide* order dated 02.01.2024.

We are not satisfied with the explanation offered seeking condonation of delay in filing the special leave petition. Also, by following the order dated 02.01.2024 passed in SLP(C) Dy.

No.20596/2023, we dismiss this special leave petition both on the ground of delay as well as on merits.

We also observe that this petition has to be dismissed owing to low tax effect.

Pending application(s), if any, shall stand disposed of.

(RADHA SHARMA)
COURT MASTER (SH)

(MALEKAR NAGARAJ)
COURT MASTER (NSH)