

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). 17570/2025
[Arising out of impugned final judgment and order dated 10-05-2024
in WP No. 2599/2024 passed by the High Court of Judicature at
Bombay]

THE ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE 22(1), MUMBAI & ORS.

Petitioner(s)

VERSUS

CAISHEN ENTERPRISE LLP

Respondent(s)

(FOR ADMISSION and I.R.
IA No. 111242/2025 - CONDONATION OF DELAY IN FILING)

WITH
Diary No(s). 17939/2025 (IV-B)
(FOR ADMISSION and I.R.
IA No. 111716/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17937/2025 (IV-B)
(FOR ADMISSION and I.R.
IA No. 111706/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17629/2025 (IV-B)
(IA No. 110828/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17099/2025 (IX)
(IA No. 111653/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17621/2025 (XII-A)
(FOR ADMISSION and I.R.
IA No. 111693/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17222/2025 (IX)
(FOR ADMISSION and I.R.
IA No. 113105/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 15827/2025 (IV-B)
(FOR ADMISSION and I.R.
IA No. 110563/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17151/2025 (IV-B)
(IA No. 112427/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17627/2025 (IX)
(FOR ADMISSION and I.R.

IA No. 112403/2025 - CONDONATION OF DELAY IN FILING)

**Diary No(s). 17144/2025 (XII-A)
(IA No. 112506/2025 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 16337/2025 (XII-A)
(IA No. 111991/2025 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 8404/2025 (IV-B)
(FOR ADMISSION and I.R.
IA No. 111772/2025 - CONDONATION OF DELAY IN FILING
IA No. 111774/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)**

**Diary No(s). 17157/2025 (IX)
(IA No. 112047/2025 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 17065/2025 (IX)
(FOR ADMISSION and I.R.
IA No. 113103/2025 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 17685/2025 (IX)
(IA No. 112484/2025 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 17625/2025 (XII-A)
(FOR ADMISSION and I.R.
IA No. 111605/2025 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 19010/2025 (XII-A)
(IA No. 112107/2025 - CONDONATION OF DELAY IN FILING
IA No. 112109/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**Diary No(s). 17166/2025 (XII-A)
(FOR ADMISSION and I.R.
IA No. 113097/2025 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 16129/2025 (XII-A)
(IA No. 111245/2025 - CONDONATION OF DELAY IN FILING
IA No. 111248/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**Diary No(s). 17895/2025 (IX)
(IA No. 113099/2025 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 17897/2025 (XII-A)
(FOR ADMISSION and I.R.
IA No. 113894/2025 - CONDONATION OF DELAY IN FILING
IA No. 113895/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

Diary No(s). 20388/2025 (IX)
(IA No. 113755/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17927/2025 (XII-A)
(IA No. 114374/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 8403/2025 (IX)
(FOR ADMISSION and I.R.
IA No. 113491/2025 - CONDONATION OF DELAY IN FILING
IA No. 113492/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

Diary No(s). 16012/2025 (IV-B)
(IA No. 107321/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 18577/2025 (XII-A)
(IA No. 114249/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 18624/2025 (IV-B)
(IA No. 114156/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17664/2025 (IX)
(IA No. 111612/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 20437/2025 (IX)
(FOR ADMISSION and I.R.
IA No. 112664/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 14783/2025 (XII-A)
(FOR ADMISSION and I.R.
IA No. 114377/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17023/2025 (IX)
(FOR ADMISSION and I.R.
IA No. 115166/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 18106/2025 (XII-A)
(FOR ADMISSION and I.R.
IA No. 115267/2025 - CONDONATION OF DELAY IN FILING
IA No. 115268/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

Diary No(s). 17073/2025 (XII-A)
(IA No. 114322/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 18117/2025 (IV-B)
(IA No. 115163/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 18110/2025 (IV-B)
(FOR ADMISSION and I.R.
IA No. 115162/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17976/2025 (XII-A)
(FOR ADMISSION and I.R.
IA No. 115406/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 18109/2025 (IV-B)
(IA No. 114496/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 12368/2025 (XII-A)
(FOR ADMISSION and I.R.
IA No. 114376/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17902/2025 (IX)
(IA No. 115468/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 15853/2025 (IX)
(FOR ADMISSION and I.R.
IA No. 111707/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 18119/2025 (IV-B)
(FOR ADMISSION and I.R.
IA No. 114098/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 20442/2025 (XII-A)
(IA No. 115665/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17655/2025 (XII-A)
(FOR ADMISSION and I.R.
IA No. 115447/2025 - CONDONATION OF DELAY IN FILING
IA No. 115448/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

Diary No(s). 21661/2025 (IX)
(IA No. 115600/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17092/2025 (XII-A)
(IA No. 111034/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17573/2025 (IX)
(IA No. 113584/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 21374/2025 (IX)
(IA No. 115902/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17658/2025 (XII-A)
(IA No. 115724/2025 - CONDONATION OF DELAY IN FILING
IA No. 115723/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

Diary No(s). 20458/2025 (IX)
(FOR ADMISSION and I.R.
IA No. 115655/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 20399/2025 (IX)
(IA No. 115482/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17893/2025 (IX)
(IA No. 115710/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 20381/2025 (IX)
(IA No. 113342/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17101/2025 (IX)
(FOR ADMISSION and I.R.
IA No. 112459/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17195/2025 (IX)
(IA No. 114357/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17699/2025 (IX)
(FOR ADMISSION and I.R.
IA No. 116513/2025 - CONDONATION OF DELAY IN FILING
IA No. 116512/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

Diary No(s). 19006/2025 (XII-A)
(IA No. 111443/2025 - CONDONATION OF DELAY IN FILING
IA No. 111445/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

Diary No(s). 14686/2025 (XII-A)
(IA No. 116226/2025 - CONDONATION OF DELAY IN FILING
IA No. 116228/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

Diary No(s). 17019/2025 (IV-B)
(FOR ADMISSION and I.R.
IA No. 116968/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 7693/2025 (XII-A)
(FOR ADMISSION and I.R.
IA No. 117301/2025 - CONDONATION OF DELAY IN FILING
IA No. 117303/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

Diary No(s). 16324/2025 (IX)
(FOR ADMISSION and I.R.
IA No. 107759/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 16022/2025 (XII-A)
(FOR ADMISSION and I.R.
IA No. 117324/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17581/2025 (IV-B)
(IA No. 117348/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17670/2025 (IX)
(IA No. 117316/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 14642/2025 (IX)
(IA No. 117989/2025 - CONDONATION OF DELAY IN FILING
IA No. 117991/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

Diary No(s). 18324/2025 (XII-A)
(IA No. 117091/2025 - CONDONATION OF DELAY IN FILING
IA No. 117092/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

Diary No(s). 15229/2025 (IX)
(FOR ADMISSION and I.R.
IA No. 107612/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17142/2025 (IX)
(FOR ADMISSION and I.R.
IA No. 118049/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 18594/2025 (XII-A)
(FOR ADMISSION and I.R.
IA No. 118669/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 5121/2025 (IX)
(IA No. 118348/2025 - CONDONATION OF DELAY IN FILING
IA No. 118349/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

Diary No(s). 8402/2025 (IV-B)
(IA No. 118965/2025 - CONDONATION OF DELAY IN FILING
IA No. 118966/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

Diary No(s). 20374/2025 (XII-A)
(FOR ADMISSION and I.R.
IA No. 118682/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 21123/2025 (XII-A)
(FOR ADMISSION and I.R.
IA No. 119243/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17661/2025 (IV-B)
(FOR ADMISSION and I.R.
IA No. 119405/2025 - CONDONATION OF DELAY IN FILING)

SLP(C) Dy. No.20455/2025
(IA No. 119801/2025 - CONDONATION OF DELAY IN FILING)

WITH

**Diary No(s). 21699/2025 (IX)
(IA No. 119795/2025 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 21698/2025 (IX)
(FOR ADMISSION and I.R.
IA No. 119735/2025 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 21470/2025 (IX)
(IA No. 119579/2025 - CONDONATION OF DELAY IN FILING)**

Date : 13-05-2025 These matters were called on for hearing today.

CORAM :

**HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE SATISH CHANDRA SHARMA**

**For Petitioner(s) Mr. Raghavendra P Shankar, A.S.G.
Mr. Raj Bahadur Yadav, AOR
Mr. Shashank Bajpai, Adv.
Mr. Santosh Kumar, Adv.
Mr. Karan Lahiri, Adv.
Mr. Aditya Shankar Dixit, Adv.**

For Respondent(s) :

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

**Delay is condoned, since in similar matters we have
condoned the delay.**

Issue notice to the respondent(s).

Tag with SLP (C) No.27736/2023.

**(RADHA SHARMA)
ASTT. REGISTRAR-cum-PS**

**(DIVYA BABBAR)
COURT MASTER (NSH)**