

ITEM NO.9

COURT NO.13

SECTION XIV

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.14163/2025

[Arising out of impugned final judgment and order dated 16-12-2024 in WP(C) No. 14200/2024 passed by the High Court of Delhi at New Delhi]

OM MURTI ISPAT LLP

Petitioner(s)

VERSUS

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 46 (1), DELHI & ORS.

Respondent(s)

FOR ADMISSION and I.R.

IA No. 113087/2025 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

IA No. 113086/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Date : 09-05-2025 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) :Ms. Kheyali Singh, AOR  
Ms. Latika Rungta Bajaj, Adv.  
Mr. Rohit Jain, Adv.  
Mr. Aslam Ahmed, Adv.  
Mr. Abhishek Dwivedi, Adv.

For Respondent(s) :

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

1. Delay condoned.

2. The subject matter of challenge before the High Court was a notice issued to the petitioner herein dated 9.8.2024 under Section 148 A (b) of the Income Tax Act, 1961 as well as the Order dated 30<sup>th</sup> August, 2024 passed by the department under Section 148A(d) of the Act.

3. While declining to entertain the writ petition the High Court relied on its own decision in *T.K.S. Builders Pvt. Ltd. Vs Income Tax Officer Ward 25(3) New Delhi 2024:DHC:8330-DB*.

4. The learned counsel appearing for the petitioner brought to our notice that the decision of the High Court in *T.K.S. Builders Pvt. Ltd.(supra)* has been challenged and the issue is being looked into.

5. Delay condoned.

6. Issue notice.

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

(CHANDRESH)  
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)  
COURT MASTER (NSH)