

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). 9913/2025  
[ARISING OUT OF IMPUGNED FINAL JUDGMENT AND ORDER DATED 06-09-2024  
IN CWP NO. 22564/2024 PASSED BY THE HIGH COURT OF PUNJAB & HARYANA  
AT CHANDIGARH]

INCOME TAX OFFICER WARD 5 (5) CHANDIGARH & ORS. PETITIONER(S)

VERSUS

JASMINDER KAUR RESPONDENT(S)

FOR ADMISSION AND I.R.

IA NO. 76558/2025 - CONDONATION OF DELAY IN FILING

WITH

DIARY NO(S). 12371/2025 (IX)

FOR ADMISSION AND I.R.

IA NO. 76890/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 3573/2025 (XII-A)

FOR ADMISSION AND I.R.

IA NO. 74516/2025 - CONDONATION OF DELAY IN FILING

IA NO. 74517/2025 - CONDONATION OF DELAY IN REFILING / CURING THE  
DEFECTS

DIARY NO(S). 9954/2025 (IX)

IA NO. 77063/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 13198/2025 (XII-A)

IA NO. 76531/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 12205/2025 (IX)

IA NO. 78127/2025 - CONDONATION OF DELAY IN FILING

SLP(C) NO. 8601/2025 (XIV) (17.6)

FOR ADMISSION

DIARY NO(S). 13194/2025 (IX)

IA NO. 78103/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 10288/2025 (XII-A)

IA NO. 77737/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 12347/2025 (IX)

FOR ADMISSION AND I.R.

IA NO. 77915/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 12822/2025 (IV-B)  
FOR ADMISSION AND I.R.  
IA NO. 77282/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 9864/2025 (IX)  
IA NO. 79270/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 12310/2025 (IX)  
IA NO. 79478/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 10293/2025 (IV-B)  
IA NO. 78081/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 10368/2025 (IX)  
IA NO. 73904/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 14332/2025 (IX)  
IA NO. 79168/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 12352/2025 (XII-A)  
IA NO. 79956/2025 - CONDONATION OF DELAY IN FILING

SPECIAL LEAVE PETITION (CIVIL) DIARY NO(S). 14397/2025 (61)  
FOR ADMISSION AND I.R.  
IA NO. 80185/2025 - CONDONATION OF DELAY IN FILING

WITH

DIARY NO(S). 13252/2025 (XII-A)  
IA NO. 79182/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 12269/2025 (IX)  
FOR ADMISSION AND I.R.  
IA NO. 80204/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 12252/2025 (IV-B)  
IA NO. 80631/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 12341/2025 (IX)  
IA NO. 80300/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 13358/2025 (IX)  
IA NO. 80236/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 12200/2025 (XII-A)  
IA NO. 80751/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 12251/2025 (IV-B)  
IA NO. 81638/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 13369/2025 (IV-B)  
IA NO. 80059/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 14640/2025 (IV-B)  
IA NO. 82249/2025 - CONDONATION OF DELAY IN FILING  
DIARY NO(S). 12770/2025 (IX)  
IA NO. 82179/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 13342/2025 (IV-B)  
IA NO. 81823/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 10388/2025 (IX)  
IA NO. 77909/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 9858/2025 (IX)  
IA NO. 81563/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 14388/2025 (IV-B)  
FOR ADMISSION AND I.R.  
IA NO. 83114/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 14452/2025 (XII-A)  
FOR ADMISSION AND I.R.  
IA NO. 83048/2025 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 14317/2025 (XII-A)  
IA NO. 84002/2025 - CONDONATION OF DELAY IN FILING

Date : 04-04-2025 These matters were called on for hearing today.

CORAM : HON'BLE MRS. JUSTICE B.V. NAGARATHNA  
HON'BLE MR. JUSTICE PRASANNA B. VARALE

For Petitioner(s) : Mr. Raghavendra P Shankar, A.S.G.  
Mr. Raj Bahadur Yadav, AOR  
Mr. Shashank Bajpai, Adv.  
Mr. Santosh Kumar, Adv.  
Mr. Purnendu Bajpai, Adv.  
Mr. Karan Lahiri, Adv.  
  
Mr. Vaibhav Kulkarni, Adv.  
Mr. Aniket Deepak Agrawal, AOR  
Mr. Aabgina Chishti, Adv.

For Respondent(s) : Mr. Pitambar Acharya, AG  
Mr. Dhananjaya Mishra, AOR  
Mr. Ayan Raj, Adv.

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

Delay condoned.

Issue notice to the respondents.

Tag all these cases with Special Leave Petition (Civil) No.27736 of 2023.

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 13266/2025 (17.6):

Issue notice to the respondents.

Mr. Raj Bahadur Yadav, learned counsel accepts notice for the respondent(s)-Department.

This is a Special Leave Petition filed by the Assessee.

Learned counsel for the petitioners submitted that the petitioners had the benefit of an interim order passed on 20.09.2024 before the High Court of Delhi in W.P.(C) No.13229 of 2024 out of which this Special Leave Petition arises and a similar interim order may be made by this court also.

In the circumstances, we direct that it shall be open for the respondent(s) to proceed with the re-assessment proceedings. However any adverse order to be made as against the petitioners herein shall not be given effect to until further orders.

Tag with Special Leave Petition (Civil) No.27736 of 2023.

(B. LAKSHMI MANIKYA VALLI)  
COURT MASTER (SH)

(DIVYA BABBAR)  
COURT MASTER (NSH)