

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). 7887/2025  
[Arising out of impugned final judgment and order dated 22-08-2024  
in WP No. 22889/2024 passed by the High Court for The State of  
Telangana at Hyderabad]

THE PRINCIPAL COMMISSIONER OF INCOME TAX - 4 & ORS. Petitioner(s)

VERSUS

M/S LS FIBERNET PRIVATE LIMITED

Respondent(s)

(FOR ADMISSION and I.R.  
IA No. 69277/2025 - CONDONATION OF DELAY IN FILING)

WITH

Diary No(s). 9853/2025 (IV-B)  
(IA No. 69734/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 7982/2025 (IX)  
(IA No. 70295/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 7358/2025 (IX)  
(FOR ADMISSION and I.R.  
IA No. 69314/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 57209/2024 (IX)  
(IA No. 66386/2025 - CONDONATION OF DELAY IN FILING  
IA No. 66387/2025 - CONDONATION OF DELAY IN REFILEING / CURING THE  
DEFECTS)

Diary No(s). 9921/2025 (IX)  
(FOR ADMISSION and I.R.  
IA No. 69709/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 7925/2025 (IX)  
(IA No. 69290/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 3173/2025 (IX)  
(FOR ADMISSION and I.R.  
IA No. 69645/2025 - CONDONATION OF DELAY IN FILING  
IA No. 69646/2025 - CONDONATION OF DELAY IN REFILEING/CURING THE  
DEFECTS)

Diary No(s). 8175/2025 (IX)  
(FOR ADMISSION and I.R.  
IA No. 69713/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 12214/2025 (IV-B)  
(IA No. 70614/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 14415/2025 (XII-A)  
(IA No. 72144/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 6370/2025 (IX)  
(IA No. 65741/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 9852/2025 (XII-A)  
(IA No. 70480/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 10264/2025 (IV-B)  
(IA No. 70979/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 12016/2025 (IX)  
(IA No. 72830/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 60848/2024 (IV-B)  
(FOR ADMISSION and I.R.  
IA No. 72917/2025 - CONDONATION OF DELAY IN FILING  
IA No. 72919/2025 - CONDONATION OF DELAY IN REFILING / CURING THE  
DEFECTS)

Diary No(s). 10285/2025 (IV-B)  
(IA No. 72324/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 12312/2025 (IX)  
(FOR ADMISSION and I.R.  
IA No. 70966/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 1936/2025 (XII-A)  
(FOR ADMISSION and I.R.  
IA No. 69955/2025 - CONDONATION OF DELAY IN FILING  
IA No. 69954/2025 - CONDONATION OF DELAY IN REFILING/CURING THE  
DEFECTS)

Diary No(s). 10382/2025 (IX)  
(IA No. 72992/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 12231/2025 (IX)  
(IA No. 73687/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 12350/2025 (IX)  
(FOR ADMISSION and I.R.  
IA No. 70249/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 12222/2025 (XII-A)  
(IA No. 73058/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 12030/2025 (IX)

(FOR ADMISSION and I.R.

IA No. 73981/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 48095/2024 (XII-A)

(IA No. 72660/2025 - CONDONATION OF DELAY IN FILING

IA No. 72665/2025 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

IA No. 72664/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) Diary No.12021/2025

(IA No. 73982/2025 - CONDONATION OF DELAY IN FILING)

WITH

Diary No(s). 10291/2025 (XII-A)

(IA No. 74788/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 13229/2025 (XII-A)

(IA No. 74870/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 12220/2025 (IV-B)

(IA No. 73933/2025 - CONDONATION OF DELAY IN FILING)

SLP(C) Diary No.13255/2025

(IA No. 75595/2025 - CONDONATION OF DELAY IN FILING)

WITH

Diary No(s). 10289/2025 (IX)

(IA No. 76671/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 10367/2025 (IV-B)

(IA No. 74832/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 12212/2025 (IX)

(IA No. 75587/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 12237/2025 (XII-A)

(IA No. 76845/2025 - CONDONATION OF DELAY IN FILING

IA No. 76839/2025 - CONDONATION OF DELAY IN FILING

IA No. 76849/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 12263/2025 (XII-A)

(IA No. 76811/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 12320/2025 (IV-B)

(IA No. 76772/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 12814/2025 (IX)

(IA No. 76864/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 14329/2025 (IX)  
(IA No. 76821/2025 - CONDONATION OF DELAY IN FILING)

Date : 28-03-2025 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. Karan Lahiri, Adv.  
Ms. Advitya Awasthi, Adv.  
Mr. Yashraj Singh Bundela, Adv.  
Mr. Siddharth Sinha, Adv.  
Mr. Santosh Kumar, Adv.

For Respondent(s) Mr. Percy Pardiwalla, Sr. Adv.  
Mr. Dharan Gandhi, Adv.  
Mr. Rajat Mittal, AOR  
Mr. Suprateek Neogi, Adv.

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

Diary No(s). 57209/2024 is de-tagged from the rest of  
the cases and list on 04.04.2025.

Delay condoned.

Issue notice to the respondent(s), returnable on  
04.04.2025.

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

(RADHA SHARMA)  
ASTT. REGISTRAR-cum-PS

(DIVYA BABBAR)  
COURT MASTER (NSH)