

ITEM NO.28

COURT NO.13

SECTION IX

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.60843/2024

[Arising out of impugned final judgment and order dated 15-04-2024 in WPL No. 29578/2023 passed by the High Court of Judicature at Bombay]

ASSISTANT / DEPUTY COMMISSIONER OF INCOME
TAX & ORS.

Petitioner(s)

VERSUS

RELIANCE PROJECTS AND PROPERTY
MANAGEMENT SERVICES LIMITED

Respondent(s)

IA No. 15118/2025 - CONDONATION OF DELAY IN FILING

WITH

Diary No.14318/2025 (IX)

IA No. 84464/2025 - CONDONATION OF DELAY IN FILING

Date : 21-04-2025 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) :

Mr. S Dwarakanath, A.S.G.
Mrs. Nisha Bagchi, Sr. Adv.
Mr. Raj Bahadur Yadav, AOR
Mr. Udai Khanna, Adv.
Mr. Anmol Chandan, Adv.
Mr. Shashank Bajpai, Adv.
Ms. Priyanka Das, Adv.

For Respondent(s) :Mr. Rajiv Shakder, Sr. Adv.
Mr. K. R. Sasiprabhu, AOR
Mr. Amit Mathur, Adv.
Mr. Chandrashekar Bharathi, Adv.
Mr. Partik Shah, Adv.
Mr. Vishnu Sharma A S, Adv.
Mr. Karan Khetani, Adv.
Mr. Jonathan Ivana Rajan, Adv.

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

ITEM NO. 28- Diary No.60843/2024

1. There is a delay of 161 days in filing the Special Leave Petition which has not been satisfactorily explained. Even otherwise, we have gone through the Special Leave Petition and do not find any merit in the same.
- 2 The Special Leave Petition is, therefore, dismissed on the ground of delay as well as on merits.
3. Pending application(s), if any, stand disposed of.

ITEM NO. 28.1-Diary No.14318/2025

1. Delay condoned.
2. This Special Leave Petition(s) is covered by the Judgment of this Court rendered on 3-10-2024 in "Union of India & Ors. vs. Rajeev Bansal" (Civil Appeal No.8629/2024 etc.) 2024 (11) Scale 473.

3. In view of the above, the petition filed by the Revenue is disposed of. The assessee will be governed by reasons discussed in the said Judgment.

4. The assessing officers will dispose of the objections in terms of the law laid down by this Court. Thereafter, the assessee who is aggrieved will be at liberty to pursue all the rights and remedies in accordance with law, save and except for the issues which have been concluded in the Judgment.

5. Pending application(s), if any, stands disposed of.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)