

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

SPECIAL LEAVE PETITION (CIVIL)..... Diary No(s).2196/2026

[Arising out of impugned final judgment and order dated 08-04-2025 in CWP No.10149/2025 passed by the High Court of Punjab & Haryana at Chandigarh]

INCOME TAX OFFICER, WARD 2 (1), CHANDIGARH & ORS. Petitioner(s)
VERSUS

TEJ PARTAP SINGH Respondent(s)
IA No. 30834/2026 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 74878/2025 (IV-D)
IA No. 30662/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 74918/2025 (IV-D)
IA No. 31533/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 74558/2025 (IV-D)
IA No. 30586/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 1177/2026 (IV-B)
IA No. 31070/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 58181/2025 (IV-D)
IA No. 32815/2026 - CONDONATION OF DELAY IN FILING
IA No. 32816/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 2161/2026 (IV-B)
IA No. 32978/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2036/2026 (IV-B)
IA No. 21927/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 74584/2025 (IV-D)
IA No. 29828/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 690/2026 (XII-A)
IA No. 33031/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2784/2026 (IV-B)
IA No. 29083/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2754/2026 (IV-B)
IA No. 30054/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2261/2026 (IV-B)
IA No. 32363/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2452/2026 (IV-B)
IA No. 32487/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2160/2026 (IV-B)
IA No. 32773/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 74593/2025 (IX-A)
IA No. 30879/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 3075/2026 (IV-B)
IA No. 33911/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 3113/2026 (IV-B)
IA No. 35007/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4272/2026 (XII-A)
IA No. 33523/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 72579/2025 (IV-D)
IA No. 32862/2026 - CONDONATION OF DELAY IN FILING
IA No. 32863/2026 - CONDONATION OF DELAY IN REFILEING/CURING THE DEFECTS

Diary No(s). 4457/2026 (IV-B)
IA No. 34358/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 3068/2026 (IV-B)
IA No. 33928/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 829/2026 (IV-B)
IA No. 31639/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 1502/2026 (IV-B)
IA No. 35259/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 3067/2026 (IV-B)
IA No. 35220/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 1232/2026 (IV-B)
IA No. 35304/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 62427/2025 (XII-A)
IA No. 34954/2026 - CONDONATION OF DELAY IN FILING
IA No. 34951/2026 - CONDONATION OF DELAY IN REFILEING/CURING THE DEFECTS

Diary No(s). 2313/2026 (IV-B)
IA No. 35031/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 74588/2025 (IV-D)
IA No. 32972/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 3074/2026 (IV-B)
IA No. 34736/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 61573/2025 (IV-D)
IA No. 33937/2026 - CONDONATION OF DELAY IN FILING
IA No. 33938/2026 - CONDONATION OF DELAY IN REFILEING/CURING THE DEFECTS

Diary No(s). 1517/2026 (XII-A)
IA No. 36855/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 1975/2026 (IV-B)
IA No. 36207/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 72889/2025 (IV-D)
IA No. 37596/2026 - CONDONATION OF DELAY IN FILING
IA No. 37597/2026 - CONDONATION OF DELAY IN REFILEING/CURING THE DEFECTS

Diary No(s). 56100/2025 (IV-D)
IA No. 36136/2026 - CONDONATION OF DELAY IN FILING
IA No. 36137/2026 - CONDONATION OF DELAY IN REFILEING/CURING THE DEFECTS

Diary No(s). 4462/2026 (IV-B)
IA No. 36620/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 73277/2025 (IV-D)
IA No. 32696/2026 - CONDONATION OF DELAY IN FILING
IA No. 32706/2026 - CONDONATION OF DELAY IN REFILEING/CURING THE DEFECTS

Diary No(s). 2245/2026 (IV-B)
IA No. 36195/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 52476/2025 (IV-D)
IA No. 35268/2026 - CONDONATION OF DELAY IN FILING
IA No. 35267/2026 - CONDONATION OF DELAY IN REFILEING/CURING THE DEFECTS

Diary No(s). 2851/2026 (IV-B)
IA No. 36823/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 3078/2026 (IV-B)
IA No. 36573/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2813/2026 (IV-B)
IA No. 37819/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 1194/2026 (IV-B)
IA No. 37096/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2718/2026 (IV-B)

IA No. 38274/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 3131/2026 (IV-B)

IA No. 36716/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 74301/2025 (IV-D)

IA No. 38497/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 57836/2025 (IV-D)

IA No. 34656/2026 - CONDONATION OF DELAY IN FILING

IA No. 34657/2026 - CONDONATION OF DELAY IN REFILEING/CURING THE DEFECTS

Diary No(s). 4707/2026 (IV-B)

IA No. 37093/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2458/2026 (IV-B)

IA No. 37006/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2338/2026 (IV-B)

IA No. 36360/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 57375/2025 (IV-D)

IA No. 38658/2026 - CONDONATION OF DELAY IN FILING

IA No. 38663/2026 - CONDONATION OF DELAY IN REFILEING/CURING THE DEFECTS, IA No. 38661/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Diary No(s). 4793/2026 (IV-B)

IA No. 39241/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4464/2026 (IV-B)

IA No. 37162/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 3873/2026 (IV-B)

IA No. 38731/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 3087/2026 (XII-A)

IA No. 37858/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4185/2026 (IV-B)

IA No. 38611/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 3112/2026 (IV-B)

IA No. 38134/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4319/2026 (IV-B)

IA No. 35121/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4483/2026 (IV-B)

IA No. 37682/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2849/2026 (IV-B)

IA No. 39561/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 3084/2026 (XV)

IA No. 38412/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 74859/2025 (IV-D)

IA No. 36662/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4461/2026 (IV-B)

IA No. 39026/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 1223/2026 (XII-A)

IA No. 37177/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2187/2026 (IV-B)

IA No. 37574/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2523/2026 (IV-B)

IA No. 38685/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 3336/2026 (XII-A)

IA No. 41050/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 5782/2026 (IV-B)

IA No. 40810/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2241/2026 (IV-B)

IA No. 40432/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4256/2026 (IV-B)

IA No. 37314/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 1243/2026 (IV-B)

IA No. 41395/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 3065/2026 (IV-B)

IA No. 40137/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 1246/2026 (IV-B)

IA No. 41826/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 3967/2026 (XII-A)

IA No. 41510/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 70504/2025 (IV-D)

IA No. 42940/2026 - CONDONATION OF DELAY IN FILING

IA No. 42941/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 5788/2026 (IV-B)

IA No. 42643/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 5816/2026 (XII-A)

IA No. 41732/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4443/2026 (IV-B)

IA No. 42187/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4468/2026 (IV-B)

IA No. 36567/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2518/2026 (IV-B)

IA No. 41227/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2508/2026 (IV-B)

IA No. 41889/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4790/2026 (IV-B)

IA No. 41594/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 1227/2026 (IV-B)

IA No. 43495/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 5783/2026 (IV-B)

IA No. 42907/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 73148/2025 (IV-D)

IA No. 41671/2026 - CONDONATION OF DELAY IN FILING

IA No. 41676/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 50252/2025 (IX-A)

IA No. 41866/2026 - CONDONATION OF DELAY IN FILING

IA No. 41867/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 73232/2025 (XII-A)

IA No. 44265/2026 - CONDONATION OF DELAY IN FILING

IA No. 44268/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 1198/2026 (IV-B)

IA No. 40627/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 72580/2025 (IV-D)

IA No. 41631/2026 - CONDONATION OF DELAY IN FILING

IA No. 41634/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 74360/2025 (IV-D)

IA No. 32245/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4754/2026 (IV-B)

IA No. 43887/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4813/2026 (IV-B)

IA No. 44486/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 3683/2026 (IV-B)

IA No. 44700/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 5751/2026 (IV-B)

IA No. 44725/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2811/2026 (IV-B)

IA No. 45351/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2847/2026 (XII-A)

IA No. 45523/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 49633/2025 (IV-D)

IA No. 45398/2026 - CONDONATION OF DELAY IN FILING

IA No. 45399/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 2198/2026 (IV-B)

IA No. 45568/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 5829/2026 (IV-B)

IA No. 43941/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4220/2026 (IV-B)

IA No. 45206/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4522/2026 (IV-B)

IA No. 45920/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4450/2026 (IV-B)

IA No. 44921/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 69472/2025 (IX-A)

IA No. 46324/2026 - CONDONATION OF DELAY IN FILING

IA No. 46326/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 5371/2026 (XII-A)

IA No. 45096/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 3972/2026 (IV-B)

IA No. 46828/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 3675/2026 (IV-B)

IA No. 46465/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 73558/2025 (IV-D)

IA No. 45857/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 3031/2026 (IV-B)

IA No. 47026/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 6655/2026 (IV-B)
IA No. 45219/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 5820/2026 (IV-B)
IA No. 47000/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4553/2026 (IV-B)
IA No. 47961/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 65214/2025 (IX-A)
IA No. 47304/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 6090/2026 (IV-B)
IA No. 47917/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4748/2026 (XV)
IA No. 45463/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4441/2026 (IV-B)
IA No. 48665/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4974/2026 (IV-B)
IA No. 48952/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2704/2026 (IV-B)
IA No. 35592/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 5776/2026 (IV-B)
IA No. 41672/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 5784/2026 (IV-B)
IA No. 42427/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4172/2026 (IV-B)
IA No. 44400/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2728/2026 (IV-B)
IA No. 43797/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 5814/2026 (IV-B)
IA No. 44612/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2240/2026 (XV)
IA No. 46976/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 74680/2025 (IV-D)
IA No. 29158/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4463/2026 (XII-A)
IA No. 48554/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 7398/2026 (IV-B)
IA No. 47574/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4170/2026 (IV-B)
IA No. 48635/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4460/2026 (IV-B)
IA No. 35978/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 421/2026 (XV)
IA No. 48702/2026 - CONDONATION OF DELAY IN FILING
IA No. 48704/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 2235/2026 (IV-B)
IA No. 47881/2026 - CONDONATION OF DELAY IN FILING

ITEM NO.32

SPECIAL LEAVE PETITION (CIVIL)..... Diary No(s).5257/2026
IA No. 49510/2026 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 4160/2026 (IV-B)
IA No. 50004/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 74380/2025 (IV-D)
IA No. 50016/2026 - CONDONATION OF DELAY IN FILING
IA No. 50021/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 3706/2026 (IV-B)
IA No. 50994/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 6089/2026 (IV-B)
IA No. 50417/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2822/2026 (IV-B)
IA No. 48885/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 7860/2026 (IV-B)
IA No. 49560/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4785/2026 (IV-B)
IA No. 49778/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2817/2026 (XII-A)
IA No. 50764/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2781/2026 (IV-B)
IA No. 50463/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2708/2026 (IV-B)

IA No. 51259/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 7848/2026 (IV-B)

IA No. 51506/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 3032/2026 (IV-B)

IA No. 50358/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4745/2026 (IV-B)

IA No. 50166/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 5255/2026 (IV-B)

IA No. 50732/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 5845/2026 (IV-B)

IA No. 50581/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 4168/2026 (IV-B)

IA No. 50766/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 8100/2026 (IV-B)

IA No. 51966/2026 - CONDONATION OF DELAY IN FILING

Date : 17-02-2026 These matters were called on for hearing today.

**CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE JOYMALYA BAGCHI**

**For Petitioner(s) :Mr. Sudarshan Lamba, Adv.
Ms. Madhulika Upadhyay, AOR**

**Mr. Tushar Mehta, Solicitor General
Mr. N Venkataraman, A.S.G.
Mr. Raghavendra P Shankar, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Venkataraman Chandrashekhara Bharathi, Adv.
Mr. Zoheb Hussain, Adv.
Mr. Karan Lahiri, Adv.
Mr. Bhuvan Kapoor, Adv.
Ms. Shilpi Ohri, Adv.
Ms. Pallavi Mishra, Adv.
Mr. Udit Dediya, Adv.
Ms. Prerna Dhall, Adv.**

For Respondent(s) :

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

Post these matters on 06.04.2026.

**(ARJUN BISHT)
ASTT. REGISTRAR-cum-PS**

**(PREETHI T.C.)
ASSISTANT REGISTRAR**