

**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). 24728/2023**

**(Arising out of impugned final judgment and order dated 24-05-2022 in ITA No. 23/2021 passed by the High Court Of Karnataka At Bengaluru)**

**THE PRINCIPAL COMMISSIONER OF INCOME TAX  
BENGALURU 2 & ANR.**

**Petitioner(s)**

**VERSUS**

**M/S NOVA MEDICAL CENTRES PRIVATE LIMITED**

**Respondent(s)**

**(FOR ADMISSION and I.R. and IA No.121784/2023-CONDONATION OF DELAY IN FILING )**

**Date : 07-07-2023 This petition was called on for hearing today.**

**CORAM : HON'BLE MRS. JUSTICE B.V. NAGARATHNA  
HON'BLE MR. JUSTICE PRASHANT KUMAR MISHRA**

**For Petitioner(s)** Mr. Balbir Singh, A.S.G.  
Mr. Raj Bahadur Yadav, AOR  
Mr. Shashank Bajpai, Adv.  
Mr. Nar Hari Singh, Adv.  
Mrs. Apoorv Kurup, Adv.  
Mr. Ashok Panigrahi, Adv.  
Ms. Monica Benjamin, Adv.

**For Respondent(s)**

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

**Issue notice to the respondents as well as on the  
application for condonation of delay.**

**Tag along with SLP (C) No.10983/2021 and C.A.  
No.10529/2017.**

**(RADHA SHARMA)  
COURT MASTER (SH)**

**(MALEKAR NAGARAJ)  
COURT MASTER (NSH)**