

ITEM NO.10+65+67

COURT NO.13

SECTION XVI

**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.16059/2025**

[Arising out of impugned final judgment and order dated 09-02-2024  
in WPO No. 2782/2022 passed by the High Court at Calcutta]

UNION OF INDIA & ORS.

Petitioner(s)

VERSUS

CLASSIC CAREER GUIDANCE PRIVATE LIMITED

Respondent(s)

FOR ADMISSION and I.R.

IA No. 109114/2025 - CONDONATION OF DELAY IN FILING

WITH

Diary No. 17682/2025 (XVI)

IA No. 114385/2025 - CONDONATION OF DELAY IN FILING

Diary No.18597/2025 (XVI)

FOR ADMISSION and I.R.

IA No. 115333/2025 - CONDONATION OF DELAY IN FILING

With

ITEM NO.65

SPECIAL LEAVE PETITION (CIVIL) Diary No.17663/2025

IA No. 120118/2025 - CONDONATION OF DELAY IN FILING

WITH

ITEM NO.67

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 21127/2025

FOR ADMISSION and I.R.

IA No. 118198/2025 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 14771/2025 (XVI)

FOR ADMISSION and I.R.

IA No. 119301/2025 - CONDONATION OF DELAY IN FILING

**IA No. 119300/2025 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS**

**Date : 09-05-2025 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. Raghavendra P Shankar, A.S.G.  
Mr. Raj Bahadur Yadav, AOR  
Mr. Karan Lahiri, Adv.  
Mr. Bhuvan Kapoor, Adv.  
Mr. Ishaan Sharma, Adv.  
Mr. Brijesh Yadav, Adv.**

**For Respondent(s) :**

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

- 1. Delay condoned.**
- 2. These Special Leave Petitions are 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 petitions filed by the Revenue are 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/are 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)