

ITEM NOS.11+16+28+36+
64+65+67+78

COURT NO.11

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.7983/2025

[Arising out of impugned final judgment and order dated 24-06-2024 in WPL No. 15067/2023 passed by the High Court of Judicature at Bombay]

INCOME TAX OFFICER WARD 19(2) (4) & ORS.

Petitioner(s)

VERSUS

NAMAN EXPORTS

Respondent(s)

(IA No. 75658/2025 - CONDONATION OF DELAY IN FILING SLP)

WITH

Diary No.20398/2025 (IX)

(FOR ADMISSION and I.R.)

(IA No. 128390/2025 - CONDONATION OF DELAY IN FILING SLP)

Diary No.20420/2025 (IX)

(IA No. 129625/2025 - CONDONATION OF DELAY IN FILING SLP)

Diary No.20378/2025 (IX)

(IA No. 129536/2025 - CONDONATION OF DELAY IN FILING SLP)

SPECIAL LEAVE PETITION (CIVIL) Diary No.17183/2025

(FOR ADMISSION and I.R.)

(IA No. 127645/2025 - CONDONATION OF DELAY IN FILING SLP)

WITH

Diary No.20382/2025 (XVI)

(IA No. 127718/2025 - CONDONATION OF DELAY IN FILING SLP)

SPECIAL LEAVE PETITION (CIVIL) Diary No.21466/2025

(IA No. 126355/2025 - CONDONATION OF DELAY IN FILING SLP)

WITH

Diary No.21693/2025 (IX)

(FOR ADMISSION and I.R.)

(IA No. 121408/2025 - CONDONATION OF DELAY IN FILING SLP)

SPECIAL LEAVE PETITION (CIVIL) Diary No.23860/2025

(IA No. 128183/2025 - CONDONATION OF DELAY IN FILING SLP)

WITH

Diary No.22663/2025 (IX)

(IA No. 129538/2025 - CONDONATION OF DELAY IN FILING SLP)

Diary No.7713/2025 (IX)

(FOR ADMISSION and I.R.)

(IA No. 129993/2025 - CONDONATION OF DELAY IN FILING SLP & IA No. 129994/2025 - CONDONATION OF DELAY IN REFILING SLP)

Diary No.12773/2025 (IX)

(FOR ADMISSION and I.R.)

(IA No. 129128/2025 - CONDONATION OF DELAY IN FILING SLP & IA No. 129129/2025 - CONDONATION OF DELAY IN REFILING SLP)

SPECIAL LEAVE PETITION (CIVIL) Diary No.20469/2025
 (IA No. 132697/2025 - CONDONATION OF DELAY IN FILING SLP)
 (SPECIAL LEAVE PETITION (CIVIL) Diary No.21378/2025)
 (FOR ADMISSION and I.R.)
 (IA No. 132391/2025 - CONDONATION OF DELAY IN FILING SLP)
 SPECIAL LEAVE PETITION (CIVIL) Diary No.23336/2025
 (IA No. 130254/2025 - CONDONATION OF DELAY IN FILING SLP)
 WITH
 Diary No.18632/2025 (IX)
 (IA No. 131747/2025 - CONDONATION OF DELAY IN FILING SLP)
 SPECIAL LEAVE PETITION (CIVIL) Diary No.1842/2025
 IA No. 127310/2025 - CONDONATION OF DELAY IN FILING SLP & IA
 No. 127312/2025 - CONDONATION OF DELAY IN REFILING SLP)

Date : 23-05-2025 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. Chitvan Singhal, Adv.
 Mr. Pratyush Srivastava, Adv.
 Mr. Navanjay Mahapatra, Adv.
 Mr. Karan Lahiri, Adv.
 Mr. Prashant Rawat, Adv.
 Mrs. Priyanka Tyagi, Adv.
 Ms. Alka Agarwal, 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 assesseees 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 assesseees who 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 applications, if any, shall also stand disposed of.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)