

ITEM NO.9

COURT NO.13

SECTION XIV

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.14163/2025

[Arising out of impugned final judgment and order dated 16-12-2024 in WP(C) No. 14200/2024 passed by the High Court of Delhi at New Delhi]

OM MURTI ISPAT LLP

Petitioner(s)

VERSUS

**ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE 46 (1), DELHI & ORS.**

Respondent(s)

FOR ADMISSION and I.R.

IA No. 113087/2025 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

IA No. 113086/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Date : 09-05-2025 This matter was called on for hearing today.

CORAM :

**HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE R. MAHADEVAN**

**For Petitioner(s) :Ms. Kheyali Singh, AOR
Ms. Latika Rungta Bajaj, Adv.
Mr. Rohit Jain, Adv.
Mr. Aslam Ahmed, Adv.
Mr. Abhishek Dwivedi, Adv.**

For Respondent(s) :

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

1. Delay condoned.

2. The subject matter of challenge before the High Court was a notice issued to the petitioner herein dated 9.8.2024 under Section 148 A (b) of the Income Tax Act, 1961 as well as the Order dated 30th August, 2024 passed by the department under Section 148A(d) of the Act.

3. While declining to entertain the writ petition the High Court relied on its own decision in *T.K.S. Builders Pvt. Ltd. Vs Income Tax Officer Ward 25(3) New Delhi* 2024:DHC:8330-DB.

4. The learned counsel appearing for the petitioner brought to our notice that the decision of the High Court in *T.K.S. Builders Pvt. Ltd.(supra)* has been challenged and the issue is being looked into.

5. Delay condoned.

6. Issue notice.

7. Tag with SLP(C) No. 27736/2023.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)