

ITEM NOS.25+63+64

COURT NO.15

SECTION IX

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). 48519/2024

[Arising out of impugned final judgment and order dated 10-05-2024 in WPL No. 5984/2024 passed by the High Court of Judicature at Bombay]

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE 4 (1), MUMBAI & ORS.

Petitioner(s)

VERSUS

SAIRA BANU KHAN

Respondent(s)

(IA No.260679/2024-CONDONATION OF DELAY IN FILING SLP)

WITH

Diary No(s). 28056/2024 (IX)

(IA No.264158/2024-CONDONATION OF DELAY IN FILING SLP, IA No.264160/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.264161/2024-CONDONATION OF DELAY IN REFILING SLP)

Diary No(s). 38192/2024 (IX)

(IA FOR CONDONATION OF DELAY IN REFILING SLP ON IA 262228/2024 & FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 262233/2024)

Diary No.40984/2024 (IX)

(FOR CONDONATION OF DELAY IN FILING SLP ON IA 256668/2024, FOR CONDONATION OF DELAY IN REFILING SLP & FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 256670/2024)

Diary No(s). 44489/2024 (IX)

(IA No.257047/2024-CONDONATION OF DELAY IN FILING SLP, IA No.257048/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT AND IA No. 257047/2024 - CONDONATION OF DELAY IN FILING SLP)

Diary No(s). 44965/2024 (IX)

(FOR CONDONATION OF DELAY IN FILING SLP ON IA 257132/2024 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 257134/2024)

Diary No(s). 45365/2024 (IX)

(IA No.261356/2024-CONDONATION OF DELAY IN FILING SLP & IA No.261357/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.47418/2024 (IX)

(IA No.257343/2024-CONDONATION OF DELAY IN FILING SLP & IA No.257344/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 47802/2024 (IX)

(IA No.260135/2024-CONDONATION OF DELAY IN FILING SLP)

Diary No(s). 47813/2024 (IX)

(FOR ADMISSION and I.R. and IA No.256461/2024-CONDONATION OF DELAY IN FILING)

Diary No(s). 48083/2024 (IX)
 (IA No.256887/2024-CONDONATION OF DELAY IN FILING SLP, & IA No.256888/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 Diary No(s). 48370/2024 (IX)
 (IA No.262850/2024-CONDONATION OF DELAY IN FILING SLP)
 Diary No.48538/2024 (IX)
 (FOR
 FOR CONDONATION OF DELAY IN FILING SLP ON IA 259800/2024)
 Diary No(s). 48834/2024 (IX)
 (IA FOR CONDONATION OF DELAY IN FILING ON IA 258737/2024)
 Diary No(s). 49050/2024 (IX)
 (FOR CONDONATION OF DELAY IN FILING ON IA 258977/2024)
 Diary No(s). 49358/2024 (IX)
 (IA No.260145/2024-CONDONATION OF DELAY IN FILING SLP)
 Diary No(s). 49369/2024 (IX)
 (IA No.259653/2024-CONDONATION OF DELAY IN FILING SLP)
 Diary No(s). 50034/2024 (IX)
 (FOR ADMISSION and I.R. and IA No.264592/2024-CONDONATION OF DELAY IN FILING SLP)
 Diary No(s). 48526/2024 (IX)
 (IA No.267069/2024-CONDONATION OF DELAY IN FILING SLP)
 Diary No(s). 50620/2024 (IX)
 (IA No.266355/2024-CONDONATION OF DELAY IN FILING SLP)
 Diary No(s). 46880/2024 (IX)
 (FOR ADMISSION and I.R. and IA No.268247/2024-CONDONATION OF DELAY IN FILING SLP and IA No.268249/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 Diary No(s). 52869/2024 (IX)
 (IA No.267834/2024-CONDONATION OF DELAY IN FILING SLP)
 Diary No(s). 43019/2024 (IX)
 (IA No.268381/2024-CONDONATION OF DELAY IN FILING SLP, IA No.268382/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.268380/2024-CONDONATION OF DELAY IN REFILING SLP)
 Diary No(s). 47807/2024 (IX)
 (IA No.270422/2024-CONDONATION OF DELAY IN FILING SLP)
 Diary No(s). 49116/2024 (IX)
 (IA No.269699/2024-CONDONATION OF DELAY IN FILING SLP)
 Diary No(s). 50449/2024 (IX)
 (IA No.268365/2024-CONDONATION OF DELAY IN FILING SLP)
 Diary No(s). 52564/2024 (IX)
 (IA No.269535/2024-CONDONATION OF DELAY IN FILING SLP)
 Diary No(s). 48571/2024 (IX)
 (IA No.270284/2024-CONDONATION OF DELAY IN FILING SLP and IA No.270285/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 Diary No.47821/2024
 (IA No.265394/2024-CONDONATION OF DELAY IN FILING SLP and IA No.265395/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
 Diary No.49138/2024
 (IA No.272442/2024-CONDONATION OF DELAY IN FILING SLP and IA No.272443/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 29-11-2024 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. Rajan Kumar Choursia, Adv.
Mr. Shashank Bajpai, Adv.
Mrs. Anamika Aggarwal, Adv.
Mr. Chinmayee Chandra, Adv.
Mr. Suyash Pandey, Adv.
Mr. Karan Lahiri, Adv.

For Respondent(s)

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

1. Exemption Applications are allowed.
2. Delay condoned.
3. We have heard the learned Additional Solicitor General appearing for the petitioner - Revenue and perused the materials placed on record.
4. The issue involved in these Special Leave Petitions are squarely 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.
5. 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.
6. 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.
7. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)