

**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). 3337/2025**  
[Arising out of impugned final judgment and order dated 05-06-2024  
in WP No. 13831/2024 passed by the High Court for The State of  
Telangana at Hyderabad]

**ASSESSMENT UNIT, INCOME TAX DEPARTMENT,  
NATIONAL E ASSESSMENT CENTRE, NEW DELHI & ORS.                      Petitioner(s)**

**VERSUS**

**M/S UPPARIGUDA PRIMARY AGRICULTURAL  
COOPERATIVE SOCIETY LIMITED                                              Respondent(s)**

**(FOR ADMISSION and I.R.  
IA No. 50911/2025 - CONDONATION OF DELAY IN FILING)**

**WITH  
Diary No(s). 2876/2025 (IX)  
(IA No. 48005/2025 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 7438/2025 (IV-B)  
(FOR ADMISSION and I.R.  
IA No. 52452/2025 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 4478/2025 (IX)  
FOR ADMISSION and I.R.  
IA No. 49579/2025 - CONDONATION OF DELAY IN FILING**

**Diary No(s). 2854/2025 (IV-B)  
(FOR ADMISSION and I.R.  
IA No. 52786/2025 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 7415/2025 (XII-A)  
(IA No. 53083/2025 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 7643/2025 (XII-A)  
(IA No. 51981/2025 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 7431/2025 (XII-A)  
(IA No. 52804/2025 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 7426/2025 (IX)  
(IA No. 54869/2025 - CONDONATION OF DELAY IN FILING)  
Diary No(s). 5089/2025 (XII-A)  
(IA No. 53987/2025 - CONDONATION OF DELAY IN FILING)**

Diary No(s). 5079/2025 (IX)  
(IA No. 55233/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 7648/2025 (XII-A)  
(FOR ADMISSION and I.R.  
IA No. 52767/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 5078/2025 (IV-B)  
(IA No. 54830/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 1934/2025 (IV-B)  
(IA No. 52428/2025 - CONDONATION OF DELAY IN FILING  
IA No. 52427/2025 - CONDONATION OF DELAY IN REFILING / CURING THE  
DEFECTS)

Diary No(s). 981/2025 (XII-A)  
(IA No. 55429/2025 - CONDONATION OF DELAY IN FILING  
IA No. 55428/2025 - CONDONATION OF DELAY IN REFILING / CURING THE  
DEFECTS)

Diary No(s). 7721/2025 (XII-A)  
(FOR ADMISSION and I.R.  
IA No. 55436/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 5255/2025 (IV-B)  
(FOR ADMISSION and I.R.  
IA No. 55995/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 4861/2025 (XII-A)  
(FOR ADMISSION and I.R.  
IA No. 56377/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 3161/2025 (IX)  
(FOR ADMISSION and I.R.  
IA No. 55433/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 7646/2025 (IX)  
(IA No. 56406/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 44747/2024 (XII-A)  
(FOR ADMISSION and I.R.  
IA No. 56659/2025 - CONDONATION OF DELAY IN FILING  
IA No. 56661/2025 - CONDONATION OF DELAY IN REFILING / CURING THE  
DEFECTS  
IA No. 56660/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

Diary No(s). 7346/2025 (XII-A)  
(FOR ADMISSION and I.R.  
IA No. 57179/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 8417/2025 (IX)

(FOR ADMISSION and I.R.  
IA No. 57343/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 7638/2025 (XII-A)  
(IA No. 56647/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 6918/2025 (IX)  
(IA No. 57593/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 5045/2025 (IX)  
(FOR ADMISSION and I.R.  
IA No. 57878/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 2945/2025 (XII-A)  
(IA No. 56658/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 5939/2025 (IV-B)  
(FOR ADMISSION and I.R.  
IA No. 57601/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 5525/2025 (IV-B)  
(IA No. 56527/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 5042/2025 (IV-B)  
(FOR ADMISSION and I.R.  
IA No. 57953/2025 - CONDONATION OF DELAY IN FILING)

SLP(C) Diary No.5763/2025  
(FOR ADMISSION and I.R.  
IA No. 57645/2025 - CONDONATION OF DELAY IN FILING)

WITH

Diary No(s). 5050/2025 (IX)  
Diary No(s). 5316/2025 (IX)  
Diary No(s). 6407/2025 (XII-A)  
Diary No(s). 5568/2025 (XII-A)  
Diary No(s). 6379/2025 (IX)  
Diary No(s). 6382/2025 (IX)  
Diary No(s). 6643/2025 (IX)  
Diary No(s). 7333/2025 (IV-B)  
(FOR ADMISSION and I.R.)

Diary No(s). 7339/2025 (IV-B)

Diary No(s). 8188/2025 (XII-A)  
(FOR ADMISSION and I.R.)

Diary No(s). 8200/2025 (IX)  
(FOR ADMISSION and I.R.)

SLP(C) Diary No.7337/2025  
(IA No. 59104/2025 - CONDONATION OF DELAY IN FILING)

WITH

Diary No(s). 7886/2025 (IX)

(FOR ADMISSION and I.R.

IA No. 60512/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 7309/2025 (IX)

(FOR ADMISSION and I.R.

IA No. 59819/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 8208/2025 (IX)

(FOR ADMISSION and I.R.

IA No. 60063/2025 - CONDONATION OF DELAY IN FILING)

Date : 07-03-2025 These matters were called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA

HON'BLE MR. JUSTICE SATISH CHANDRA SHARMA

For Petitioner(s) Mr. S Dwarakanath, A.S.G.  
Mr. Rupesh Kumar, Sr. Adv.  
Mr. Raj Bahadur Yadav, AOR  
Mr. Udai Khanna, Adv.  
Mr. Sachin Sharma, Adv.  
Mrs. A Deepa, Adv.  
Mrs. Anamika Aggarwal, Adv.  
Mr. Rajat Vaishnaw, Adv.  
Mr. Vijay Aditya, Adv.

For Respondent(s) :

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

Delay condoned.

Issue notice to the respondent(s).

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

(RADHA SHARMA)

ASTT. REGISTRAR-cum-PS

(DIVYA BABBAR)

COURT MASTER (NSH)