

ITEM NO.26

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. 48529/2024

[Arising out of impugned final judgment and order dated 23-01-2024 in WP No. 1093/2023 passed by the High Court of Judicature at Bombay]

THE ASSISTANT / DEPUTY COMMISSIONER OF INCOME TAX Petitioner(s)
CIRCLE 1 NASHIK & ORS.

VERSUS

MAHARAJ KRISHNA BIRMANI Respondent(s)

(IA No.262916/2024-CONDONATION OF DELAY IN FILING SLP)

WITH

Diary No(s). 48096/2024 (IX)

(IA No.264293/2024-CONDONATION OF DELAY IN FILING)

Date : 29-11-2024 These petitions 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.

Dr. Misha Kumar, Adv.

Mr. Chinmayee Chandra, Adv.

Mr. Suyash Pandey, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following

O R D E R

1. Delay condoned.

2. We have heard the learned Additional Solicitor General appearing for the Revenue and perused the materials available on record.

3. 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.

4. 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.

5. 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.

6. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)