

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). 55190/2024
[Arising out of impugned final judgment and order dated 02-04-2024
in WP No. 8458/2024 passed by the High Court for The State of
Telangana at Hyderabad]

**ASSESSMENT UNIT NATIONAL FACELESS ASSESSMENT
CENTRE & ANR.**

Petitioner(s)

VERSUS

SWAPNA YALALA

Respondent(s)

(IA No.286078/2024-CONDONATION OF DELAY IN FILING)

WITH

Diary No(s). 55727/2024 (IX)

(IA No.285099/2024-CONDONATION OF DELAY IN FILING)

Diary No(s). 52541/2024 (IX)

(IA No.286865/2024-CONDONATION OF DELAY IN FILING)

Diary No(s). 54172/2024 (XII-A)

(IA No.286715/2024-CONDONATION OF DELAY IN FILING)

Diary No(s). 48853/2024 (XII-A)

**(IA No.287651/2024-CONDONATION OF DELAY IN FILING and IA
No.287655/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
and IA No.287653/2024-CONDONATION OF DELAY IN REFILING/CURING THE
DEFECTS)**

Diary No(s). 51167/2024 (IX)

(IA No.286496/2024-CONDONATION OF DELAY IN FILING)

Diary No(s). 55233/2024 (XII-A)

(IA No.288676/2024-CONDONATION OF DELAY IN FILING)

Diary No(s). 55207/2024 (XII-A)

(IA No.289937/2024-CONDONATION OF DELAY IN FILING)

Diary No(s). 54378/2024 (IX)

(IA No.289842/2024-CONDONATION OF DELAY IN FILING)

Diary No(s). 55229/2024 (XII-A)

(IA No.289263/2024-CONDONATION OF DELAY IN FILING)

Diary No(s). 44485/2024 (XII-A)
(FOR ADMISSION and I.R. and IA No.285573/2024-CONDONATION OF DELAY
IN FILING and IA No.285571/2024-EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT and IA No.285574/2024-CONDONATION OF DELAY IN
REFILING/CURING THE DEFECTS)

Diary No(s). 51183/2024 (IX)
(IA No.288195/2024-CONDONATION OF DELAY IN FILING)

Diary No(s). 49022/2024 (IX)
(IA No.290621/2024-CONDONATION OF DELAY IN FILING and IA
No.290623/2024-CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS)

Diary No(s). 55283/2024 (XII-A)
(FOR ADMISSION and I.R. and IA No.290902/2024-CONDONATION OF DELAY
IN FILING)

SLP(C) No.27563/2024

WITH
SLP(C) No. 27517/2024 (IX)
(IA No.255700/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

SLP(C) Dy.No. 56890/2024
(IA No.291653/2024-CONDONATION OF DELAY IN FILING)

WITH
Diary No(s). 48593/2024 (XII-A)
(IA No.288351/2024-CONDONATION OF DELAY IN FILING and IA
No.288350/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
and IA No.288354/2024-CONDONATION OF DELAY IN REFILING/CURING THE
DEFECTS)

Date : 20-12-2024 These petitions were called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE NONGMEIKAPAM KOTISWAR SINGH

For Petitioner(s) Mr. S Dwarakanath, A.S.G.
Mr. Raj Bahadur Yadav, AOR
Mr. H R Rao, Adv.
Mr. Navanjay Mahapatra, Adv.
Mr. Shashank Bajpai, Adv.
Mrs. Anamika Aggarwal, Adv.
Mr. Udai Khanna, Adv.
Mr. Raghvendra Shukla, Adv.
Ms. Pooja Kumari, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following

O R D E R

Delay condoned.

Learned counsel for the petitioners submitted that these petitions could be disposed of in terms of the recent judgment of this Court passed in the case of *Union of India and Ors. vs. Rajeev Bansal* [C.A. No.8629/2024 etc. rendered on 03.10.2024 reported in 2024 (11) Scale 473], that similar matters have been disposed of by this Court following the said judgment.

In this regard, reliance is placed on SLP(C) Dy. No.48769/2024 disposed of on 22.11.2024 by a coordinate Bench of this Court in the case of *Assistant Commissioner Income Tax vs. Saira Banu Khan*.

For ease of reference the order passed in the aforesaid case is extracted as under:

"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 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 application(s), if any, stand disposed of.”

Consequently, following the dicta of this Court in *Rajeev Bansal* and *Saira Banu Khan*, these petitions also stand disposed of.

Pending application(s), if any, shall stand disposed of.

(RADHA SHARMA)
ASTT. REGISTRAR-cum-PS

(DIVYA BABBAR)
COURT MASTER (NSH)