

ITEM NO.7 +45

COURT NO.5

SECTION IV-B

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

ITEM 7**SPECIAL LEAVE PETITION (CIVIL) DIARY NO(S). 9897/2025**

[Arising out of impugned final judgment and order dated 13-09-2024 in CWP No. 23444/2024 passed by the High Court of Punjab & Haryana at Chandigarh]

ASSISTANT COMMISSIONER OF INCOME TAX
DCIT/ACIT CIR 1(1) CHANDIGARH

PETITIONER(S)**VERSUS****ASHU MOHAN PUNCHHI****RESPONDENT(S)****WITH****Diary No(s). 17180/2025 (IV-B)****(IA No. 134063/2025 - CONDONATION OF DELAY IN FILING****IA No. 134065/2025 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)****Diary No(s). 21371/2025 (IV-B)****(IA No. 134788/2025 - CONDONATION OF DELAY IN FILING)****Diary No(s). 25616/2025 (XII-A)****(IA No. 133785/2025 - CONDONATION OF DELAY IN FILING)****Diary No(s). 20480/2025 (XII-A)****(IA No. 135095/2025 - CONDONATION OF DELAY IN FILING)****Diary No(s). 24301/2025 (XII-A)****(IA No. 132773/2025 - CONDONATION OF DELAY IN FILING****IA No. 132774/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)****Diary No(s). 24400/2025 (IX)****(IA No. 135354/2025 - CONDONATION OF DELAY IN FILING****IA No. 135355/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)****Diary No(s). 23854/2025 (IV-B)****(IA No. 135412/2025 - CONDONATION OF DELAY IN FILING)****Diary No(s). 18575/2025 (XII-A)****(IA No. 134551/2025 - CONDONATION OF DELAY IN FILING)****Diary No(s). 24382/2025 (IV-B)**

(IA No. 135864/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 18641/2025 (IV-B)

(IA No. 135464/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 21479/2025 (IX)

(IA No. 135365/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 24458/2025 (XII-A)

(IA No. 133979/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 21379/2025 (XII-A)

(IA No. 136939/2025 - CONDONATION OF DELAY IN FILING

IA No. 136940/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 15375/2025 (IX)

(IA No. 135396/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 23273/2025 (IX)

(IA No. 136261/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 23857/2025 (IX)

(IA No. 136260/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 24644/2025 (XII-A)

(IA No. 136961/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17969/2025 (IX)

(IA No. 135858/2025 - CONDONATION OF DELAY IN FILING

IA No. 135859/2025 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

Diary No(s). 20412/2025 (XII-A)

(IA No. 134895/2025 - CONDONATION OF DELAY IN FILING

IA No. 134896/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 25695/2025 (XII-A)

(IA No. 137266/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 24452/2025 (XII-A)

(IA No. 136926/2025 - CONDONATION OF DELAY IN FILING

IA No. 136927/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 25635/2025 (XII-A)

(IA No. 136670/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 23277/2025 (IX)

(IA No. 137278/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 21376/2025 (XII-A)
(IA No. 137717/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 12302/2025 (IV-B)
(IA No. 137537/2025 - CONDONATION OF DELAY IN FILING
IA No. 137518/2025 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

Diary No(s). 24330/2025 (XII-A)
(IA No. 135465/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 22687/2025 (IX)
(IA No. 136903/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 21481/2025 (IV-B)
(IA No. 137867/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 23625/2025 (IV-B)
(IA No. 137859/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 23340/2025 (IV-B)
(IA No. 137628/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 23350/2025 (XII-A)
(IA No. 137498/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 23260/2025 (XII-A)
(IA No. 138280/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 25653/2025 (IX)
(IA No. 137667/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 3848/2025 (IX)
(IA No. 31027/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 22695/2025 (XII-A)
(IA No. 138310/2025 - CONDONATION OF DELAY IN FILING
IA No. 138311/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 22688/2025 (IX)
(IA No. 138162/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 25669/2025 (IV-B)
(IA No. 138619/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 21664/2025 (IX)
(IA No. 138620/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 23634/2025 (XII-A)

(IA No. 138691/2025 - CONDONATION OF DELAY IN FILING
IA No. 138692/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

Diary No(s). 23272/2025 (IV-B)
(IA No. 138374/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 21695/2025 (IV-B)
(IA No. 138648/2025 - CONDONATION OF DELAY IN FILING)
Diary No(s). 15856/2025 (IX)
(IA No. 138378/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 25640/2025 (IX)
(IA No. 139292/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 24402/2025 (IV-B)
(IA No. 139397/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 27137/2025 (XII-A)
(IA No. 139413/2025 - CONDONATION OF DELAY IN FILING
IA No. 139415/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

Diary No(s). 28684/2025 (IX)
(IA No. 138924/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 27330/2025 (XII-A)
(IA No. 139285/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17064/2025 (IV-B)
(IA No. 137280/2025 - CONDONATION OF DELAY IN FILING
IA No. 137281/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

Diary No(s). 27132/2025 (IV-B)
(IA No. 139722/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 20407/2025 (XII-A)
(IA No. 139704/2025 - CONDONATION OF DELAY IN FILING
IA No. 139703/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

Diary No(s). 27316/2025 (IV-B)
(IA No. 139641/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 25641/2025 (IV-B)
(IA No. 139446/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 23255/2025 (IV-B)
(IA No. 139495/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 26424/2025 (IV-B)
(IA No. 139997/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 60852/2024 (IX)
(IA No. 32177/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 27153/2025 (IV-B)
(IA No. 139548/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 24331/2025 (XII-A)
(IA No. 140039/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 26431/2025 (XII-A)
(IA No. 139671/2025 - CONDONATION OF DELAY IN FILING
IA No. 139672/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

Diary No(s). 27174/2025 (XII-A)
(IA No. 140059/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 25913/2025 (IX)
(IA No. 140014/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 28418/2025 (IV-B)
(IA No. 139925/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 25703/2025 (IV-B)
(IA No. 140117/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 23882/2025 (IX)
(IA No. 140205/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 25662/2025 (XII-A)
(IA No. 140125/2025 - CONDONATION OF DELAY IN FILING
IA No. 140126/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

Diary No(s). 23632/2025 (XII-A)
(IA No. 139224/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 24340/2025 (XII-A)
(IA No. 140237/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 26342/2025 (IV-B)
(IA No. 139725/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 25701/2025 (IX)
(IA No. 140471/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 24303/2025 (IV-B)
(IA No. 140446/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 24348/2025 (IV-B)
(IA No. 140426/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 27823/2025 (IV-B)
(IA No. 140064/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 25620/2025 (IX)
(IA No. 140531/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 24368/2025 (IV-B)
(IA No. 140879/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 21468/2025 (IV-B)
(IA No. 140836/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 24630/2025 (IX)
(IA No. 140974/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 27210/2025 (IV-B)
(IA No. 140938/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 27230/2025 (IV-B)
(IA No. 140947/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 17910/2025 (XII-A)
(IA No. 141196/2025 - CONDONATION OF DELAY IN FILING
IA No. 141109/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS IA No. 141197/2025 - EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

Diary No(s). 24314/2025 (IX)
(IA No. 141029/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 23826/2025 (XII-A)
(IA No. 140886/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 23379/2025 (XII-A)
(IA No. 141485/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 12270/2025 (IV-B)
(IA No. 141026/2025 - CONDONATION OF DELAY IN FILING
IA No. 141027/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

Diary No(s). 27204/2025 (IV-B)
(IA No. 140958/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 26478/2025 (IV-B)
(IA No. 140978/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 24311/2025 (IV-B)
(IA No. 141028/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 23337/2025 (IX)
(IA No. 141722/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 24645/2025 (XII-A)
(IA No. 140775/2025 - CONDONATION OF DELAY IN FILING
IA No. 140776/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

Diary No(s). 25643/2025 (IX)
(IA No. 137469/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 25910/2025 (IX)
(IA No. 140209/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 27175/2025 (IX)
(IA No. 141528/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 27234/2025 (IX)
(IA No. 140818/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 24745/2025 (IV-B)
(IA No. 140876/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 27644/2025 (IX)
(IA No. 141747/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 27152/2025 (IX)
(IA No. 140995/2025 - CONDONATION OF DELAY IN FILING)

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SPECIAL LEAVE PETITION (CIVIL) DIARY NO(S). 28268/2025

(IA No. 140351/2025 - CONDONATION OF DELAY IN FILING)

WITH

Diary No(s). 27369/2025 (IX)
(IA No. 141908/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 8268/2025 (IV-B)
(IA No. 142336/2025 - CONDONATION OF DELAY IN FILING
IA No. 142337/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)

Diary No(s). 25636/2025 (IX)
(IA No. 141917/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 23591/2025 (IX)

(IA No. 142532/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 26414/2025 (IV-B)

(IA No. 142080/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 18619/2025 (IX)

(IA No. 142156/2025 - CONDONATION OF DELAY IN FILING

IA No. 142158/2025 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

Diary No(s). 26418/2025 (IX)

(IA No. 142634/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 25731/2025 (XII-A)

(IA No. 142438/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 25642/2025 (IX)

(IA No. 141849/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 27633/2025 (XII-A)

(IA No. 142266/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 25694/2025 (XII-A)

(IA No. 142779/2025 - CONDONATION OF DELAY IN FILING)

Diary No(s). 24345/2025 (XII-A)

(IA No. 141863/2025 - CONDONATION OF DELAY IN FILING)

Date : 06-06-2025 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE PRASHANT KUMAR MISHRA
HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH
(PARTIAL COURT WORKING DAYS BENCH)

For Petitioner(s) Mr. Rajnish Jaiswal, Adv.
Mr. Rameshwar Prasad Goyal, AOR

Mr. Raghavendra P Shankar, A.S.G.
Mr. Raj Bahadur Yadav, AOR
Ms. Madhulika Upadhyay, Adv.
Ms. Gargi Khanna, Adv.
Mr. Amit Sharma B, Adv.
Mr. Chandra Kant Sharma, Adv.
Mr. Manish Pushkarna, Adv.
Mr. Sayooj Mohandas, Adv.
Mr. Praneet Pranav, Adv.
Mr. Chetan Joshi, Adv.
Mrs. Samta Pushkarna Mishra, Adv.
Ms. Mamta Rani, Adv.

For Respondent(s) Mr. Rajnish Jaiswal, Adv.
Mr. Rameshwar Prasad Goyal, AOR

Mr. Praveen Swarup, AOR
Mr. Sanjay Bansal, Adv.
Ms. Ananya Kapoor, Adv.
Mr. Shivam Kapoor, Adv.
Utkarsha Gupta, Adv.
Mr. Tarun Chanana, Adv.

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

1. Delay condoned.
2. Issue notice and tag with SLP (Civil) No.27736 of 2023.

(Divya Babbar)
Court Master (NSH)

(Geeta Ahuja)
Assistant Registrar-cum-PS