

ITEM NO.18

COURT NO.14

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.55246/2024

[Arising out of impugned final judgment and order dated 20-03-2024 in WP No. 10578/2023 passed by the High Court of Judicature at Bombay at Aurangabad]

MINISTRY OF FINANCE, THROUGH CENTRAL BOARD OF DIRECT TAXES & ORS. Petitioner(s)

VERSUS

DESHI DAM KIRKOL VIKRI DUKAN THROUGH ITS PROPRIETOR Respondent(s)  
VIJAY S/O LAXMAN MAHAJAN

(FOR ADMISSION and I.R. IA No. 300976/2024 - CONDONATION OF DELAY IN FILING SLP)

WITH

Diary No.57213/2024 (IX)

(IA No. 301242/2024 - CONDONATION OF DELAY IN FILING SLP SLP)

Date : 06-01-2025 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. Rupesh Kumar, Sr. Adv.  
Mr. Raj Bahadur Yadav, AOR  
Mr. Navanjay Mahapatra, Adv.  
Mr. Durga Dutt, Adv.  
Mr. Sarthak Karol, Adv.

For Respondent(s)

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

1. Delay condoned.

2. 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.

3. In view of the above, the petitions filed by the Revenue are disposed of. The assessee 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 assessee who is 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 applications, if any, also stand disposed of.

(VISHAL ANAND)  
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)  
COURT MASTER (NSH)