

ITEM NO.9

COURT NO.13

SECTION IX

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). 55783/2024

[Arising out of impugned final judgment and order dated 10-05-2024 in WP No. 1983/2023 passed by the High Court of Judicature at Bombay]

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

Petitioner(s)

VERSUS

SODEXO INDIA SERVICES PRIVATE LIMITED

Respondent(s)

IA No. 22469/2025 - CONDONATION OF DELAY IN FILING

IA No. 22470/2025 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

WITH

Diary No(s). 59618/2024 (IX)

IA No. 22726/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 563/2025 (IX)

IA No. 23377/2025 - CONDONATION OF DELAY IN FILING

Date : 31-01-2025 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. N Venkatraman, A.S.G.
Mr. Raj Bahadur Yadav, AOR
Ms. Priyanka Terdal, Adv.
Ms. Advitya Awasthi, Adv.
Ms. Priyanka Das, Adv.
Ms. Vishakha, Adv.
Mr. Shantnu Sharma, Adv.
Mr. Santosh Kumar, 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 is 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 petition(s) filed by the Revenue is 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 application(s), if any, stands disposed of.

**(CHANDRESH)
ASTT. REGISTRAR-cum-PS**

**(POOJA SHARMA)
COURT MASTER (NSH)**