

ITEM NO.20+58+76

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. 6637/2025

[Arising out of impugned final judgment and order dated 08-04-2024 in WP No. 3721/2022 passed by the High Court of Judicature at Bombay]

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

Petitioner(s)

VERSUS

REVMAX TELECOM INFRASTRUCTURES PVT. LTD.

Respondent(s)

IA No. 53671/2025 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 57339/2024 (IX)

IA No. 12351/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 2855/2025 (IX)

IA No. 53482/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 56685/2024 (IX)

IA No. 51527/2025 - CONDONATION OF DELAY IN FILING

IA No. 51526/2025 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 7307/2025 (IX)

IA No. 53577/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 536/2025 (IX)

IA No. 55413/2025 - CONDONATION OF DELAY IN FILING

IA No. 55414/2025 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

WITH

Diary No.6401/2025

IA No. 56628/2025 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 8464/2025 (IX)

IA No. 57676/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 6634/2025 (IX)

FOR ADMISSION and I.R.

IA No. 57607/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 5268/2025 (IX)

FOR ADMISSION and I.R. IA No. 57606/2025 - CONDONATION OF DELAY IN FILING

WITH

ITEM NO.76

Diary No.7344/2025

IA No. 59265/2025 - CONDONATION OF DELAY IN FILING

Date : 07-03-2025 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.
Mrs. Nisha Bagchi, Sr. Adv.
Mr. Raj Bahadur Yadav, AOR
Ms. Tusharika Sharma, Adv.
Ms. Sweksha, Adv.
Mr. Ishaan Sharma, Adv.
Mr. Rajendra Singh Rana, Adv.

For Respondent(s) : Dr. A.M.Singhvi, Sr.Adv.

Mr. Mahesh Agarwal, Adv.
Mr. Anshuman Srivastava, Adv.
Mr. Himanshu Saraswat, Adv.
Mr. E.C. Agrawala, AOR

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

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 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 application(s), if any, stands disposed of.

Item No.20.4 Diary No(s). 7307/2025 (IX)

1. De-tag.
2. List after two weeks.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)