

ITEM NO.21

COURT NO.15

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.47805/2024

[Arising out of impugned final judgment and order dated 16-02-2024 in WP No. 1621/2024 passed by the High Court of Judicature at Bombay]

THE INCOME TAX OFFICER WARD 2(1) &amp; ORS.

Petitioner(s)

VERSUS

KISHOR BHALRAJ SHAH HUF

Respondent(s)

(IA No.264382/2024-CONDONATION OF DELAY IN FILING SLP and IA No.264383/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

WITH

Diary No.49782/2024 (IX)

(IA No.264756/2024-CONDONATION OF DELAY IN FILING SLP)

Diary No.45355/2024 (IX)

(FOR ADMISSION and I.R. and IA No.255195/2024-CONDONATION OF DELAY IN FILING SLP and IA No.255196/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.49012/2024 (IX)

(IA No.268635/2024-CONDONATION OF DELAY IN FILING SLP)

Diary No(s). 48789/2024 (IX)

(IA No.267529/2024-CONDONATION OF DELAY IN FILING SLP)

Diary No(s). 50830/2024 (IX)

(IA No.266826/2024-CONDONATION OF DELAY IN FILING SLP)

Diary No.49013/2024 (IX)

(FOR ADMISSION and I.R. and IA No.267761/2024-CONDONATION OF DELAY IN FILING SLP)

Date : 29-11-2024 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s)

Mr. Raghavendra P Shankar, A.S.G.

Mr. Raj Bahadur Yadav, AOR

Mr. Chandra Kant Sharma, Adv.

Mr. Amit Sharma (v), Adv.

Mr. Karan Lahiri, Adv.

Mr. Suyash Pandey, Adv.

Mr. Chinmayee Chandra, Adv.

For Respondent(s)

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

1. Exemption Applications are allowed.
2. Delay condoned.
3. We have heard the learned Additional Solicitor General appearing for the Revenue and perused the materials available on record.
4. The issues involved in these Special Leave Petition 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.
5. In view of the above, the petitions filed by the assessee are disposed of. The assessee will be governed by reasons discussed in the said Judgment.
6. 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.
7. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)  
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)  
COURT MASTER (NSH)