

ITEM NO.14+64+68

COURT NO.13

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. 60583/2024

[Arising out of impugned final judgment and order dated 05-03-2024 in WPL No. 34175/2022 passed by the High Court of Judicature at Bombay]

ADDITIONAL/JOINT/DEPUTY ASSISTANT COMMISSIONER
OF INCOME TAX/INCOME - TAX OFFICER & ANR.

Petitioner(s)

VERSUS

ASHLEY BRAGANZA

Respondent(s)

IA No. 22732/2025 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 3150/2025 (IX)

FOR ADMISSION and I.R.IA No. 23795/2025 - CONDONATION OF DELAY IN FILING

WITH

SLP(C) 3027/2025 @ D.NO.60606/2024

IA No. 25136/2025 - CONDONATION OF DELAY IN FILING

WITH

SLP(C) No. 3028/2025 @DNO 2869/2025 (IX)

WITH

SLP (C) 3029/2025 @61318/2024

IA No. 26313/2025 - 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
Mr. Vijay Awana, Adv.
Mr. Anuj Srinivasan Udupa, Adv.
Mr. Jagdiah Chandra, Adv.
Mr. Shantnu Sharma, Adv.
Ms. Advitya Awasthi, Adv.
Ms. Priyanka Das, Adv.
Ms. Vishakha, 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 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.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)