

ITEM NO.31+45

COURT NO.9

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.27273/2025

[Arising out of impugned final judgment and order dated 10-05-2024 in WP No. 2239/2023 passed by the High Court of Judicature at Bombay]

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 8 (3) (1) MUMBAI & ANR.

Petitioner(s)

VERSUS

TLG INDIA PRIVATE LIMITED

Respondent(s)

WITH

Diary No(s). 23411/2025 (IX)

Diary No(s). 24453/2025 (IX)

FOR ADMISSION and I.R.

Diary No(s). 24635/2025 (IX)

Diary No(s). 25696/2025 (IX)

FOR

FOR CONDONATION OF DELAY IN FILING ON IA 148849/2025

IA No. 148849/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 26547/2025 (IX)

FOR ADMISSION and I.R.

Diary No(s). 26839/2025 (IX)

Diary No(s). 26845/2025 (IX)

FOR CONDONATION OF DELAY IN FILING ON IA 149690/2025

IA No. 149690/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 27150/2025 (IX)

Diary No(s). 27284/2025 (IX)

Diary No(s). 27295/2025 (IX)

Diary No(s). 27296/2025 (IX)

Diary No(s). 27663/2025 (IX)

FOR CONDONATION OF DELAY IN FILING ON IA 150035/2025

IA No. 150035/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 28276/2025 (IX)

Diary No(s). 28560/2025 (IX)

FOR ADMISSION and I.R.

Diary No(s). 29194/2025 (IX)
Diary No(s). 29248/2025 (IX)
FOR CONDONATION OF DELAY IN FILING ON IA 148241/2025
IA No. 148241/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 30019/2025 (IX)
Diary No(s). 30053/2025 (IX)
Diary No(s). 30254/2025 (IX)

IA No. 148278/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 30259/2025 (IX)
Diary No(s). 24398/2025 (IX)
Diary No(s). 24736/2025 (IX)
Diary No(s). 29278/2025 (IX)
Diary No(s). 33382/2025 (IX)
Diary No(s). 33530/2025 (IX)
Diary No(s). 33893/2025 (IX)
Diary No(s). 29238/2025 (IX)
IA No. 155191/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 29149/2025 (IX)
IA No. 150629/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 23293/2025 (IX)
IA No. 155194/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 24415/2025 (IX)
IA No. 156034/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 32664/2025 (IX)
IA No. 156217/2025 - CONDONATION OF DELAY IN FILING

WITH

ITEM NO.45

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 33876/2025

FOR ADMISSION and I.R.
IA No. 156749/2025 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 24053/2025 (IX)

IA No. 157269/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 30585/2025 (IX)
FOR ADMISSION and I.R.
IA No. 156602/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 24377/2025 (IX)

IA No. 157617/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 32216/2025 (IX)
FOR ADMISSION and I.R.

IA No. 158295/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 33479/2025 (IX)

IA No. 158667/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 28680/2025 (IX)
FOR ADMISSION and I.R.

IA No. 159009/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 26291/2025 (IX)

IA No. 159620/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 32157/2025 (IX)

IA No. 159643/2025 - CONDONATION OF DELAY IN FILING
IA No. 159642/2025 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES

Diary No(s). 33915/2025 (IX)
FOR ADMISSION and I.R.

IA No. 160771/2025 - CONDONATION OF DELAY IN FILING

IA No. 160773/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT

Diary No(s). 28282/2025 (IX)

IA No. 158092/2025 - CONDONATION OF DELAY IN FILING
Diary No(s). 23884/2025 (IX)

IA No. 158555/2025 - CONDONATION OF DELAY IN FILING

Date : 15-07-2025 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. Raghavendra P Shankar, A.S.G.
Mr.V.C. Bharathi, Adv.
Mr. Raj Bahadur Yadav, AOR
Mrs. Sushma Verma, Adv.
Mr. Ashok Kumar B, Adv.
Mrs. Vijaya Laxmi, Adv.
Mr. Priyanka Tyagi, Adv.
Mr. Abhishek Raj, Adv.
Mr. Umesh Babu Choursia, Adv.

Mr. Siddharth Sinha, Adv.
Mrs. Rashmi Malhotra, Adv.
Mr. Antariksh Singh, Adv.
Mr. Raghavendra Shukla, Adv.
Miss Madhulika Upadhyay, AOR

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)