

ITEM NO.43

COURT NO.7

SECTION IV-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No(s). 20630/2025

[Arising out of impugned final judgment and order dated 09-04-2025 in IA No. 1/2024 in Income Tax Appeal No. 88 of 2024 passed by the High Court of Karnataka at Bengaluru]

M/S YOKOGAWA INDIA LTD.

Petitioner(s)

VERSUS

PRINCIPAL COMMISSIONER OF INCOME TAX & ANR.

Respondent(s)

FOR ADMISSION

WITH

Diary No(s). 22482/2024 (IV-A)

IA No. 153995/2024 - CONDONATION OF DELAY IN REILING / CURING THE DEFECTS

IA No. 153999/2024 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

SLP(C) No. 10608/2025 (IV-A)

FOR ADMISSION

SLP(C) No. 14620/2025 (IV-A)

FOR ADMISSION

SLP(C) No. 18253/2025 (IV-A)

SLP(C) No. 17786/2025 (IV-A)

Date : 19-09-2025 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ATUL S. CHANDURKAR

For Petitioner(s) :Mr. Parth, AOR
Mr. Nageswar Rao, Adv.

For Respondent(s) :Mr. Raghvendra P Shankar, A.S.G.
Ms. Madhulika Upadhyay, AOR
Ms. Pallavi Mishra, Adv.
Mr. Aditya Shankar Dixit, Adv.
Mr. Raghav Sharma, Adv.
Mr. Sachin Sharma, Adv.

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

1. Delay condoned.
2. Heard Mr. Nageswar Rao, learned counsel for the petitioner and Mr. Raghvendra P Shankar, learned ASG for the respondent.
3. These Special Leave Petitions are against the orders passed by the High Court condoning the delay in filing of the appeals by the revenue. The delays vary from case to case. Naturally, the High Court supplied its own reasoning, but the reasoning by which the application for condonation of delay is considered and disposed of is rather casual. It is necessary for the High Court to examine the facts mentioned in the application for condonation of delay in detail before taking a final decision.
4. As we are broadly satisfied that there is no serious error in condoning the delay in each of the appeals, but the reasoning being rather deficient, we are of the opinion that interest of justice will be sub-served if the revenue is directed to pay costs quantified at Rs. 25,000/- to the petitioners herein/ respondent(s)-assesseees in each of the tax appeals before the High Court. These amounts be deposited in four weeks from today.
5. With these directions, the Special Leave Petitions are disposed of.
6. Pending application(s), if any, shall stand disposed of.

(KAPIL TANDON)
COURT MASTER (SH)

(NIDHI WASON)
COURT MASTER (NSH)