

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.20886/2026

[Arising out of impugned final judgment and order dated 04-09-2025 in TAXC No. 9/2022 passed by the High Court of Chhatisgarh at Bilaspur]

DEPUTY COMMISSIONER OF INCOME TAX 2

Petitioner(s)

VERSUS

MAHAMAYA STEEL INDUSTRIES LIMITED

Respondent(s)

[IA No. 138508/2026 - CONDONATION OF DELAY IN FILING]

Date : 11-05-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE K.V. VISWANATHAN

HON'BLE MR. JUSTICE MANMOHAN

For Petitioner(s) : Mr. N Venkataraman, A.S.G. [NP]
Mr. Sudarshan Lamba, AOR
Mr. V Chandrashekhara Bharathi, Adv.
Ms. Nasadiya Singh, Adv.
Mr. Navanjay Mahapatra, Adv.
Mr. Shakun Sudha Shukla, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. Having heard Mr. V Chandrashekhara Bharathi, learned advocate appearing for the petitioner, we are not inclined to interfere with the impugned order. The Special Leave Petition is, accordingly, dismissed.
3. Pending application shall also stand disposed of.

(KRITIKA TIWARI)
SENIOR PERSONAL ASSISTANT

(MANOJ KUMAR)
COURT MASTER (NSH)