

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(s).6043/2026

[Arising out of impugned final judgment and order dated 29-05-2025 in CWP No. 16845/2025 passed by the High Court of Punjab & Haryana at Chandigarh]

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE AMRITSAR & ORS.Petitioner(s)

VERSUS

RAJINDRA WINE

Respondent(s)

IA No. 69892/2026 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 939/2026 (IV-B)

IA No. 70059/2026 - CONDONATION OF DELAY IN FILING, IA No.70060/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 54804/2025 (XII-A)

IA No. 69925/2026 - CONDONATION OF DELAY IN FILING, IA No.69927/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 6419/2026 (IV-B)

IA No. 70118/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 52442/2025 (IV-D)

IA No. 44154/2026 - CONDONATION OF DELAY IN FILING, IA No.44157/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 6642/2026 (IV-B)

FOR ADMISSION and I.R.

IA No. 69966/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 57466/2025 (IV-D)

IA No. 42977/2026 - CONDONATION OF DELAY IN FILING

IA No. 42978/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 7687/2026 (XII)

IA No. 70070/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 6051/2026 (IV-B)

IA No. 70673/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 10560/2026 (IV-B)

IA No. 70739/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 53933/2025 (IV-D)

**IA No. 70757/2026 - CONDONATION OF DELAY IN FILING, IA
No.70756/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS**

Diary No(s). 57281/2025 (IV-D)

**IA No. 70758/2026 - CONDONATION OF DELAY IN FILING, IA
No.70759/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS**

Diary No(s). 69164/2025 (IV-D)

**IA No. 66053/2026 - CONDONATION OF DELAY IN FILING, IA
No.66054/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS**

Diary No(s). 74400/2025 (IV-D)

**IA No. 71016/2026 - CONDONATION OF DELAY IN FILING, IA
No.71017/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS**

Diary No(s). 4186/2026 (IV-B)

**IA No. 71122/2026 - CONDONATION OF DELAY IN FILING, IA
No.71119/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS**

Diary No(s). 8071/2026 (IV-B)

IA No. 71056/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 12068/2026 (IV-B)

IA No. 71036/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 7896/2026 (IV-B)

IA No. 71127/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 2889/2026 (IV-B)

IA No. 71028/2026 - CONDONATION OF DELAY IN FILING

**IA No. 71029/2026 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS**

Diary No(s). 6961/2026 (IV-B)

IA No. 71488/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 61836/2025 (IV-D)

IA No. 70251/2026 - CONDONATION OF DELAY IN FILING

**IA No. 70252/2026 - CONDONATION OF DELAY IN REFILING/CURING THE
DEFECTS**

Diary No(s). 10865/2026 (IV-B)

IA No. 72701/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 6386/2026 (IV-B)

IA No. 71566/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 6963/2026 (IV-B)

IA No. 71710/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 6964/2026 (IV-B)
IA No. 72902/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 946/2026 (IV-B)
IA No. 71682/2026 - CONDONATION OF DELAY IN FILING
IA No. 71683/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 6413/2026 (IV-B)
IA No. 72217/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 8372/2026 (IV-B)
IA No. 73883/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 65661/2025 (IX-A)
IA No. 73607/2026 - CONDONATION OF DELAY IN FILING
IA No. 73608/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 69741/2025 (IV-D)

Diary No(s). 10033/2026 (IV-B)
IA No. 73551/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 57269/2025 (XII-A)
IA No. 73753/2026 - CONDONATION OF DELAY IN FILING
IA No. 73755/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 74345/2025 (XII-A)
IA No. 75002/2026 - CONDONATION OF DELAY IN FILING
IA No. 75003/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 7908/2026 (IV-B)
IA No. 64405/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 6172/2026 (IV-B)
IA No. 75020/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 11163/2026 (IV-B)
IA No. 75363/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 3710/2026 (IV-B)
IA No. 75301/2026 - CONDONATION OF DELAY IN FILING
IA No. 75302/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 8368/2026 (IV-B)
IA No. 74767/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 10639/2026 (IV-B)
IA No. 74926/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 65226/2025 (IV-D)

IA No. 75241/2026 - CONDONATION OF DELAY IN FILING

IA No. 75244/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 74737/2025 (XII-A)

IA No. 76024/2026 - CONDONATION OF DELAY IN FILING

IA No. 76025/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 6412/2026 (IV-B)

IA No. 73118/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 10540/2026 (IV-B)

IA No. 75240/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 6069/2026 (IV-B)

IA No. 76009/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 11448/2026 (IV-B)

IA No. 76130/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 8953/2026 (IV-B)

IA No. 75802/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 8367/2026 (IV-B)

IA No. 75457/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 11277/2026 (IV-B)

IA No. 77028/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 10987/2026 (IV-B)

IA No. 77508/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 8086/2026 (IV-B)

IA No. 77229/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 11791/2026 (IV-B)

IA No. 77685/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 10980/2026 (IX)

IA No. 74440/2026 - CONDONATION OF DELAY IN FILING

Date : 23-03-2026 These matters were called on for hearing today.

CORAM : HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE JOYMALYA BAGCHI

HON'BLE MR. JUSTICE VIPUL M. PANCHOLI

For Petitioner(s) :Ms. Madhulika Upadhyay, AOR

Mr. Raghavendra P Shankar, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Gaurang Bhushan, Adv.
Ms. Pallavi Mishra, Adv.
Ms. Shambhavi Sharma, Adv.
Mr. Khushal Kolwar, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. Issue notice, returnable on 06.04.2026.
3. Tag with SLP(C) No.27736/2023.

(ARJUN BISHT)
ASTT. REGISTRAR-cum-PS

(PREETHI T.C.)
ASSISTANT REGISTRAR