

ITEM NOS. (19 + 68)

COURT NO.13

SECTION XIV

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. 17168/2025

[Arising out of impugned final judgment and order dated 23-01-2024 in WP(C) No. 5885/2023 passed by the High Court of Delhi at New Delhi]

ASSISTANT COMMISSIONER OF INCOME TAX

PETITIONER(S)

VERSUS

NEERU GORL

RESPONDENT(S)

(IA No. 112327/2025 - CONDONATION OF DELAY IN FILING)

WITH

DIARY NO. 17091/2025 (III)

(IA No. 115462/2025 - CONDONATION OF DELAY IN FILING)

DIARY NO(S). 3328/2025 (XIV)

(FOR ADMISSION and I.R. and IA No. 39585/2025 - CONDONATION OF DELAY IN FILING)

ITEM 68

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 21671/2025

[TO BE TAKEN UP ALONG WITH ITEM NO. 19 I.E. D.No. 17168/2025]

(IA No. 118307/2025 - CONDONATION OF DELAY IN FILING, IA No. 118308/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 09-05-2025 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. Raj Bahadur Yadav, AOR

Mr. V Chandrashekhara Bharathi, Adv.

Mr. Udai Khanna, Adv.

Ms. Adya Jha, Adv.

Mr. Pratyush Srivastava, Adv.
Mr. Sanjay Kumar Yadav, Adv.

For Respondent(s) :

Ms. Ishita Farsaiya, AOR
Mr. Sparsh Bhagava, Adv.
Ms. Vanshika Taneja, Adv.
Mr. Jaidev Prasada, Adv.

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

1. Delay condoned.
2. These Special Leave Petition(s) are covered by the Judgment of this Court rendered on 03-10-2024 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.

(POOJA SHARMA)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)