

ITEM NO.12

COURT NO.11

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.20473/2025

[Arising out of impugned final judgment and order dated 19-01-2024 in WP No. 4926/2022 passed by the High Court of Judicature at Bombay]

DEPUTY COMMISSIONER OF INCOME  
TAX CIRCLE - 6 (1)(1) & ORS.

Petitioner(s)

VERSUS

ARADHNA REALITIES LIMITED [FORMERLY KNOWN  
AS ESSAR INVESTMENTS LTD.]

Respondent(s)

IA No. 120664/2025 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 5125/2025 (IX)

IA No. 121361/2025 - CONDONATION OF DELAY IN FILING

IA No. 121362/2025 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 21687/2025 (IX)

IA No. 121994/2025 - CONDONATION OF DELAY IN FILING

Date : 16-05-2025 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. Raghavendra P Shankar, A.S.G.  
Mr. Raj Bahadur Yadav, AOR  
Mr. Venkatraman Chandrashekhara Bharathi, Adv.  
Mr. Sarthak Karol, Adv.  
Ms. Neelakshi Bhaduria, Adv.  
Mr. Sachin Sharma, Adv.

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/are 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)