

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

Petition(s) for Special Leave to Appeal (C) No(s).21347/2025

[Arising out of impugned final judgment and order dated 18-10-2024 in CWP No.28058/2024 passed by the High Court of Punjab & Haryana at Chandigarh]

CHIEF COMMISSIONER OF INCOME TAX AMRITSAR & ORS.      Petitioner(s)

VERSUS

USHA YARNS LIMITED

Respondent(s)

WITH

SLP(C) No. 31040/2025 (XII-A)

SLP(C) No. 31041/2025 (XII-A)

IA No. 171600/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Date : 15-05-2026 These petitions were called on for hearing today.

CORAM : HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE JOYMALYA BAGCHI

For Petitioner(s) :Mr. Raghavendra P. Shankar, A.S.G.  
Mr. Sudarshan Lamba, AOR  
Mr. Karan Lahiri, Adv.  
Mr. Bhuvan Kapoor, Adv.  
Mr. Digvijay Dam, Adv.

For Respondent(s) :

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

1. These matters are covered by our order dated 10.04.2026 passed in C.A. No.4716/2026 and connected matters, read with order dated 04.05.2026 passed in C.A. No.6922/2026 and connected matters.
2. The petitions are, thus, disposed of in the same terms. The matters are remitted to the High Court to be decided accordingly.
3. All pending applications, if any, also stand disposed of.

(ARJUN BISHT)  
ASTT. REGISTRAR-cum-PS

(PREETHI DILEEP KUMAR)  
ASSISTANT REGISTRAR