

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). 26623/2024

[Arising out of impugned final judgment and order dated 15-12-2022 in ITA No. 19/2019 15-12-2022 in ITA No. 20/2019 passed by the High Court of Orissa at Cuttack]

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

VERSUS

EVANGELICAL MISSIONARY SOCIETY Respondent(s)

IA No. 163694/2024 - CONDONATION OF DELAY IN FILING

IA No. 163696/2024 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

IA No. 163693/2024 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Date : 07-09-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) :Mr. S Dwarakanath, A.S.G.
Mr. Ram Rajan Sarma, Adv.
Mr. Rajat Vaishnaw, Adv.
Mr. Mudit Bansal, Adv.
Mr. Abhyudey Kabra, Adv.
Mr. S Vijay Adithya, Adv.
Mr. Sudarshan Lamba, AOR
Mr. Sharath Nambiar, Adv.
Mr. Shivank Pratap Singh, Adv.
Mr. Raghav Sharma, Adv.
Mr. Rajan Kumar Choursia, Adv.

For Respondent(s) :Mr. Divyakant Lahoti, Amicus Curiae

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

1. We have appointed Mr. Divyakant Lahoti, learned counsel as an *amicus* and he has submitted a detailed note on law as well as on merits of the matter.

2. Let note be provided to Mr. S Dwarakanath, learned Additional Solicitor General.

3. List this matter for final disposal on 13.10.2026.

**(KAPIL TANDON)
COURT MASTER (SH)**

**(NIDHI WASON)
ASSISTANT REGISTRAR**