

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No(s). 13113/2017

[Arising out of impugned final judgment and order dated 29-07-2016  
in WPC No. 718/2016 passed by the High Court of Delhi at New Delhi]

COMMISSIONER OF INCOME TAX (JUDICIAL)-3, NEW DELHI Petitioner(s)

VERSUS

STANDARD OPERATING PROCEDURE OF  
THE INCOME TAX DEPARTMENT THROUGH  
ITS COMMISSIONER & ANR.

Respondent(s)

Date : 15-07-2026 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE VIKRAM NATH  
HON'BLE MR. JUSTICE SANDEEP MEHTA

For Petitioner(s) :Mr. N Venkataraman, A.S.G.  
Mr. Sudarshan Lamba, AOR  
Mr. V C Bharathi, Adv.  
Mr. Chinmayee Chandra, Adv.  
Mr. Siddharth Kohli, Adv.  
Mr. Raman Yadav, Adv.  
Mr. S A Haseeb, Adv.

For Respondent(s) : Ms. Kavita Jha, Sr. Adv.  
Mr. Rajender Pd. Saxena, AOR  
Mr. N.P. Sahni, Adv.

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

Learned senior counsel appearing for the  
respondent-Intervenor has placed reliance on  
application (IA No.161808 of 2026) for additional  
documents along with which additional documents have  
been filed duly supported by an affidavit of the  
respondent-intervenor.

It has been pointed out by the respondent-intervenor that while the matter was pending before the Delhi High Court, on the suggestion of Mr. Sanjay Jain, the then Additional Solicitor General, appearing before the Delhi High Court, a joint meeting was held in which the respondent-intervenor, Mr. Sanjay Jain, the then Additional Solicitor General and the Commissioner of Income Tax (Judicial) had participated and deliberated and the respondent-intervenor had been provided four lists (duly verified) of his pending bills, which are attached to the application (IA No.161808 of 2026) on page nos. 217, 218, 219 and 56.

According to the respondent-intervenor, the lists were prepared after double review meetings held between him, respondent-intervenor, learned the then Additional Solicitor General and the Commissioner of Income Tax (Judicial).

According to the respondent-intervenor, the total amount of these four lists comes to Rs.1,37,00,000/-approximately, and that these four lists do not cover the bills for which payment has already been received by the respondent-intervenor. These four lists are exclusively of the unpaid bills.

Mr. N.Venkataraman, learned Additional Solicitor General, appearing for the petitioner, submits that

copy of the said application (IA No.161808 of 2026) is not available with him.

The respondent-intervenor may provide a copy of the said application to the petitioner during the course of the day.

Let the petitioner file a response to the same within two weeks.

List this matter again on 04.08.2026.

(NEETU KHAJURIA)  
ASSISTANT REGISTRAR-CUM-PS

(RANJANA SHAILEY)  
ASSISTANT REGISTRAR