

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). 11710/2026

[Arising out of impugned final judgment and order dated 13-03-2025 in ITA No. 2295/2018 passed by the High Court of Judicature at Bombay]

PR. COMMISSIONER OF INCOME TAX 6

Petitioner(s)

VERSUS

K. RASIKLAL EXIM PVT. LTD.

Respondent(s)

FOR ADMISSION and I.R.

IA No. 135360/2026 - CONDONATION OF DELAY IN FILING

IA No. 135361/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Date : 08-05-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA

HON'BLE MR. JUSTICE MANMOHAN

For Petitioner(s) :

Mr. S Dwarakanath, A.S.G.

Mr. Sudarshan Lamba, AOR

Mr. S Vijay Adithya, Adv.

Ms. Medha Pushkarna, Adv.

Mr. Ishaan Sharma, Adv.

Ms. Rita Jha, Adv.

For Respondent(s) :

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

1. The submission of the learned counsel for the petitioner is that the decision which has been relied upon by the High Court in the impugned order is subject to

challenge in Special Leave Petition (C) Diary No. 65405/2025 wherein, *vide* order dated 08.12.2025, leave has been granted and matter is pending as Civil Appeal No. 14783/2025.

2. In view of the above, delay is condoned.

3. Leave granted.

4. Issue notice, returnable in four weeks.

5. Tag with Civil Appeal No. 14783/2025.

(CHETAN ARORA)
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)
COURT MASTER (NSH)