

ITEM NO.11

COURT NO.8

SECTION IV-D

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

MISCELLANEOUS APPLICATION Diary No. 49106/2025
in
SPECIAL LEAVE PETITION (CIVIL) NOS. 4420-4423/2025

STATE OF HARYANA & ORS.

Petitioner(s)

VERSUS

SUNCITY BUILDCON PVT. LTD. ETC.

Respondent(s)

(IA No. 214446/2025 - CONDONATION OF DELAY IN FILING and IA No. 214445/2025 - MODIFICATION)

Date : 22-07-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE SANJAY KUMAR
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

For Petitioner(s) : Mr. Vikramjit Banerjee, A.S.G.
Dr. Hemant Gupta, A.A.G.
Mr. Akshay Amritanshu, AOR
Ms. Payal Gupta, Adv.
Mr. Rony John, Adv.
Ms. Nitikaa Guptha, Adv.
Mr. Akash Aggarwal, Adv.
Ms. Niharika Dhawan, Adv.
Mr. Sarthak Srivastava, Adv.
Mr. Kartik Dey, Adv.
Ms. Sanjana, Adv.

For Respondent(s) :
Mr. V. Lakshmikumaran, Adv.
Ms. Charanya Lakshmikumaran, AOR
Mr. L. Badri Narayanan, Adv.
Ms. Neha Choudhary, Adv.
Ms. Nitum Jain, Adv.
Ms. Medha Sinha, Adv.
Mr. Swastik Mishra, Adv.
Mr. Yashovardhan Singh, Adv.
Mr. Adithya Nair, Adv.

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

Delay condoned.

SLP(C) Diary No. 31363/2024 had come up before this Court on

03.02.2025 and on the said date, the learned counsel for the parties were directed to ascertain as to whether the adjustment of 2.95% was given during the period after 2016. The learned counsel for the petitioners were also asked to ascertain as to whether the respondents regularly paid the tax at the rate of 4% and thereupon sought benefit of tax at the rate of 01.05% under the Scheme.

The matter then came up before this Court on 14.02.2025. It is an admitted position that the State of Haryana and its authorities, the petitioners, did not file an affidavit as on that date pursuant to the order dated 03.02.2025 and only one affidavit filed by Suncity Buildcon Pvt. Ltd. was before this Court. The other assesseees, viz., Essel Project Pvt. Ltd., Suncity Projects Pvt. Ltd. and ABW Suncity, did not file separate affidavits as to the factual position obtaining in their cases. However, under the impression that the affidavit filed by Suncity Buildcon Pvt. Ltd. covered the issue entirely, the special leave petitions were dismissed.

The present miscellaneous applications have been filed by the State of Haryana and its authorities seeking recall of the aforesaid order dated 14.02.2025 in these circumstances.

We are of the opinion that the applications merit consideration as the full facts were not placed before this Court as on the date the order dated 14.02.2025 was passed. The said order is, accordingly, recalled and the special leave petitions are restored to their original number for consideration afresh.

The miscellaneous applications shall stand disposed of.

As the special leave petitions stand restored, issue notice to the respondents, returnable on 05.10.2026.

Notice shall be served by all modes, including *dasti*.

In the meanwhile, pleadings shall also be completed.

(DEEPAK GUGLANI)
DEPUTY REGISTRAR

(PREETI SAXENA)
COURT MASTER (NSH)