

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). 39695/2026

[Arising out of impugned final judgment and order dated 16-04-2025 in TCA No. 52/2023 passed by the High Court of Judicature at Madras]

THE ASSISTANT / DEPUTY COMMISSIONER OF
INCOME TAX LARGE TAXPAYER UNIT 2

Petitioner(s)

VERSUS

M/S CHOLAMANADLAM MS GENERAL INSURANCE CO. LTD. Respondent(s)

IA No. 202959/2026 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 74917/2025 (XII)

IA No. 106291/2026 - CONDONATION OF DELAY IN FILING

IA No. 106292/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 39693/2026 (XII)

IA No. 200361/2026 - CONDONATION OF DELAY IN FILING

Date : 01-10-2026 These matters were called on for hearing today.

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

For Petitioner(s) :Mr. Raghavendra P Shankar, A.S.G.

Mr. Sudarshan Lamba, AOR

Mr. Karan Lahiri, Adv.

Mr. Varad A Kilor, Adv.

Mr. Gaurav Arya, Adv.

Mr. Rajeev K Ranjan, Adv.

For Respondent(s) :Mr. Arvind P Datar,, Sr. Adv.

Mr. Percy Pardiwalla, Sr. Adv.

Mr. Vivek Jain, AOR

Mr. Sandeep Bagmar, Adv.

Mr. Sandeep Bagmar R, Adv.

Ms. Suchitra Kumbhat, Adv.

Mr. Dwarakesh Prabhakaran, Adv.

Ms. Gunjan Prabhakaran, Adv.

Mr. Sadiq Noor, Adv.

Mr. Rohit H Nair, Adv.

Ms. Benila Bm, Adv.

Mr. Angad Pathak, Adv.
Ms. Ishika Gandhi, Adv.

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

1. Mr. Raghavendra P Shankar, learned Additional Solicitor General will circulate a short note that he would advance in the matter.

2. List on 27.10.2026.

(KAPIL TANDON)
COURT MASTER (SH)

(NIDHI WASON)
ASSISTANT REGISTRAR