

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

**SPECIAL LEAVE PETITION (CIVIL) Diary No.26041/2026**

[Arising out of impugned final judgment and order dated 09-01-2026 in WP No. 2145/2025 passed by the High Court of Judicature at Bombay at Nagpur]

**ASSISTANT COMMISSIONER (ANTI EVASION) & ANR.**

**Petitioner(s)**

**VERSUS**

**AEROCOM CUSHIONS PRIVATE LIMITED**

**Respondent(s)**

**IA No. 145680/2026 - CONDONATION OF DELAY IN FILING**

**Date : 22-05-2026 This matter was called on for hearing today.**

**CORAM :**

**HON'BLE MR. JUSTICE DIPANKAR DATTA**

**HON'BLE MR. JUSTICE SATISH CHANDRA SHARMA**

**For Petitioner(s) :Mr. S Dwarkanath, A.S.G.  
Mr. Gurmeet Singh Makker, AOR  
Mr. Anmol Chandan, Adv.  
Mr. Padmesh Mishra, Adv.  
Mr. Shambhavi Sharma, Adv.  
Mr. Shaswat Parihar, Adv.**

**For Respondent(s) :Mr. Vinay Sharaff, Adv.  
Mr. Dev Agrawal, Adv.  
Mr. Divyanshu Rai, AOR  
Mr. Shubh Gautam, Adv.**

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

1. Delay condoned.
2. We are not inclined to interfere with the impugned judgment and order of the High Court, hence, the special leave petition is dismissed.
3. Pending application(s), if any, shall stand disposed of.

**(KRITIKA TIWARI)  
SENIOR PERSONAL ASSISTANT**

**(SUDHIR KUMAR SHARMA)  
COURT MASTER (NSH)**