

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(s). 38963/2026

[Arising out of impugned final judgment and order dated 09-01-2025 in TCA No. 177/2023 passed by the High Court of Judicature at Madras]

THE PR. COMMISSIONER OF INCOME TAX 4

Petitioner(s)

VERSUS

M/S CHOLAMANDALAM MS GENERAL INSURANCE COMPANY LTD.

Respondent(s)

IA No. 267800/2026 - CONDONATION OF DELAY IN FILING

IA No. 267796/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

WITH

Diary No(s). 36242/2026 (XII)

IA No. 282827/2026 - CONDONATION OF DELAY IN FILING

IA No. 282831/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

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. S Dwarakanath, A.S.G.
Mr. Sudarshan Lamba- 3667, AOR
Mr. S Vijay Adithya, Adv.
Ms. Vidushi Pandey, Adv.
Mr. A Deb Kumar, Adv.
Mr. Shailendra Tiwary, Adv.
Mr. Alabhaya Dhamija, Adv.

For Respondent(s) : Mr. Arvind P Datar, Sr. Adv.
Mr. Sandeep Bagmar R, Adv.
Mr. Vivek Jain- 2180, AOR
Mr. Dwarakesh Prabhakaran, Adv.
Ms. Suchitra Kumbhat, 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. We have heard Mr. S. Dwarakanath, learned Additional Solicitor General, appearing for the petitioner(s) and Mr. Arvind P Datar, learned senior counsel, appearing for the respondent(s).
2. As there is inordinate delay of 449 days and 427 days respectively in filing the Special Leave Petitions, the justification provided does not explain sufficient cause
3. Accordingly, the Special Leave Petitions stand dismissed on the ground of delay.
4. Pending application(s), if any, shall stand disposed of.

(SHUBHAM SONI)
COURT MASTER (SH)

(NIDHI WASON)
ASSISTANT REGISTRAR