

ITEM NO.18

COURT NO.5

SECTION IX

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.36599/2026

[Arising out of impugned final judgment and order dated 05-02-2025 in ITXA No. 1285/2018 passed by the High Court of Judicature at Bombay]

THE PRINCIPAL COMMISSIONER OF INCOME TAX 23 MUMBAI Petitioner(s)

VERSUS

M/S SME RETAIL POOL II TRUST

Respondent(s)

IA No. 202455/2026 - CONDONATION OF DELAY IN FILING

Date : 24-07-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) : Mr. N Venkataraman, A.S.G.
Mr. Arijit Prasad, Sr. Adv.
Mr. Sudarshan Lamba, AOR
Mr. V Chandrashekhara Bharathi, Adv.
Mr. Aman Jha, Adv.
Mr. Raman Yadav, Adv.

For Respondent(s) :

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

1. There is a gross delay of 400 days in filing the Special Leave Petition which has not been satisfactorily explained by

the petitioner(s).

2. Even otherwise, we find no good ground to interfere with the impugned order passed by the High Court.

3. The Special Leave Petition is, therefore, dismissed on the ground of delay as well as merits.

4. Pending application(s), if any, stand disposed of.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)