

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). 54074/2026

[Arising out of impugned final judgment and order dated 11-12-2025 in ITA No. 2778/2018 passed by the High Court of Judicature at Bombay]

PRINCIPAL COMMISSIONER OF INCOME TAX 1

Petitioner(s)

VERSUS

SHANKHESHWAR KREATORS

Respondent(s)

IA No. 277624/2026 - CONDONATION OF DELAY IN FILING

Date : 28-09-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA

HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) Mr. Raghavendra P Shankar, A.S.G.
Mr. Sudarshan Lamba- 3667, AOR
Mr. Padmesh Mishra, Adv.
Mr. Pradyumna Tyagi, Adv.
Ms. Pallavi Mishra, Adv.
Mr. Yogya Rajpurohit, Adv.

For Respondent(s)

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

1. The learned counsel for the petitioner submits that the relied upon judgment in CIT versus Premier Industrial Corporation Ltd. has been challenged before this Court in Special Leave Petition (Civil) Diary No.65405 of 2025 wherein leave has been granted.
2. Delay condoned.
3. Leave granted.
4. Issue notice.
5. Tag with Civil Appeal No.14783/2025.

(KAVITA PAHUJA)
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)
COURT MASTER (NSH)