

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).19958/2026

[Arising out of impugned final judgment and order dated 07-08-2025 in CWP No.22821/2025 passed by the High Court of Punjab & Haryana at Chandigarh]

INCOME TAX OFFICER

Petitioner(s)

VERSUS

TECHNO PLASTIC INDUSTRIES

Respondent(s)

IA No. 133768/2026 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 23888/2026 (IV-B)

IA No. 133013/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 20880/2026 (IV-B)

IA No. 134001/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 74724/2025 (IV-D)

IA No. 135041/2026 - CONDONATION OF DELAY IN FILING, IA No.135039/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 69962/2025 (XII-A)

IA No. 132851/2026 - CONDONATION OF DELAY IN FILING, IA No.132856/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 12629/2026 (IV-B)

IA No. 131789/2026 - CONDONATION OF DELAY IN FILING, IA No.131787/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 21521/2026 (IV-B)

IA No. 133991/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 66565/2025 (IV-D)

IA No. 134748/2026 - CONDONATION OF DELAY IN FILING, IA No.134749/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 2460/2026 (XII-A)

IA No. 133633/2026 - CONDONATION OF DELAY IN FILING, IA No.133634/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 24758/2026 (IV-B)
IA No. 133972/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 68646/2025 (IX-A)
IA No. 133767/2026 - CONDONATION OF DELAY IN FILING, IA
No.133770/2026 - CONDONATION OF DELAY IN REFILING/CURING THE
DEFECTS

Diary No(s). 21157/2026 (XII)
IA No. 134195/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 23889/2026 (IV-B)
IA No. 132785/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 24281/2026 (IV-B)
IA No. 135209/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 20579/2026 (IV-B)
IA No. 133847/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 3340/2026 (IV-B)
IA No. 136098/2026 - CONDONATION OF DELAY IN FILING, IA
No.136095/2026 - CONDONATION OF DELAY IN REFILING/CURING THE
DEFECTS

Diary No(s). 12092/2026 (IV-B)
IA No. 98334/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 18497/2026 (IX)
IA No. 136121/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 25070/2026 (IV-B)
IA No. 136394/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 24316/2026 (IV-B)
IA No. 136803/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 20368/2026 (XII)
IA No. 135018/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 23626/2026 (XII)
IA No. 137161/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 24277/2026 (IX)
IA No. 136727/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 16122/2026 (IV-B)
IA No. 117720/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 74589/2025 (IV-D)
IA No. 136639/2026 - CONDONATION OF DELAY IN FILING, IA
No.136647/2026 - CONDONATION OF DELAY IN REFILING/CURING THE

DEFECTS

Diary No(s). 19952/2026 (IV-B)
IA No. 136144/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 25150/2026 (IV-B)
IA No. 137956/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 23459/2026 (IX)
IA No. 137876/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 21517/2026 (IV-B)
IA No. 137674/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 23486/2026 (IV-B)
IA No. 136749/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 3105/2026 (IV-B)
IA No. 98330/2026 - CONDONATION OF DELAY IN FILING, IA
No.98331/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 21155/2026 (IV-B)
IA No. 138243/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 23966/2026 (IV-B)
IA No. 139270/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 23917/2026 (IV-B)
IA No. 140321/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 26196/2026 (IV-B)
IA No. 137653/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 24805/2026 (IV-B)
IA No. 133937/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 25961/2026 (IX)
IA No. 139233/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 68647/2025 (IX-A)
IA No. 140750/2026 - CONDONATION OF DELAY IN FILING, IA
No.140753/2026 - CONDONATION OF DELAY IN REFILING/CURING THE
DEFECTS

Diary No(s). 25120/2026 (IV-B)
IA No. 141423/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 25591/2026 (IV-B)
IA No. 141464/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 68339/2025 (IV-D)
IA No. 140268/2026 - CONDONATION OF DELAY IN FILING, IA
No.140271/2026 - CONDONATION OF DELAY IN REFILING/CURING THE

DEFECTS

**Diary No(s). 22378/2026 (XII-A)
IA No. 141680/2026 - CONDONATION OF DELAY IN FILING**

**Diary No(s). 24272/2026 (XII)
IA No. 140741/2026 - CONDONATION OF DELAY IN FILING**

**Diary No(s). 74597/2025 (IV-D)
IA No. 140944/2026 - CONDONATION OF DELAY IN FILING, IA
No.140945/2026 - CONDONATION OF DELAY IN REFILING/CURING THE
DEFECTS**

**Diary No(s). 25151/2026 (IV-B)
IA No. 141516/2026 - CONDONATION OF DELAY IN FILING**

**Diary No(s). 24833/2026 (IV-B)
IA No. 140815/2026 - CONDONATION OF DELAY IN FILING**

**Diary No(s). 20911/2026 (IV-B)
IA No. 142410/2026 - CONDONATION OF DELAY IN FILING**

**Diary No(s). 23625/2026 (XII-A)
IA No. 140034/2026 - CONDONATION OF DELAY IN FILING, IA
No.140035/2026 - PERMISSION TO FILE LENGTHY LIST OF DATES**

**Diary No(s). 21545/2026 (IV-B)
IA No. 142495/2026 - CONDONATION OF DELAY IN FILING**

**Diary No(s). 26569/2026 (IV-B)
IA No. 141801/2026 - CONDONATION OF DELAY IN FILING**

**Diary No(s). 25999/2026 (IV-B)
IA No. 142476/2026 - CONDONATION OF DELAY IN FILING**

**Diary No(s). 26245/2026 (IV-B)
IA No. 142866/2026 - CONDONATION OF DELAY IN FILING**

**Diary No(s). 25977/2026 (IV-B)
IA No. 142883/2026 - CONDONATION OF DELAY IN FILING**

**Diary No(s). 26625/2026 (IV-B)
IA No. 141757/2026 - CONDONATION OF DELAY IN FILING**

**Diary No(s). 26249/2026 (IX)
IA No. 140447/2026 - CONDONATION OF DELAY IN FILING**

**Diary No(s). 23071/2026 (IV-B)
IA No. 140049/2026 - CONDONATION OF DELAY IN FILING**

**Diary No(s). 21522/2026 (XII)
IA No. 145400/2026 - CONDONATION OF DELAY IN FILING**

Diary No(s). 26324/2026 (IV-B)
IA No. 144402/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 24294/2026 (XII-A)
IA No. 144656/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 22036/2026 (IV-B)
IA No. 143405/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 25177/2026 (IV-B)
IA No. 146363/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 22837/2026 (IV-B)
IA No. 144588/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 21192/2026 (IV-B)
IA No. 144591/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 24276/2026 (IV-B)
IA No. 145897/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 21487/2026 (IV-B)
IA No. 145752/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 24001/2026 (IV-B)
IA No. 144851/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 5813/2026 (IV-B)
IA No. 144975/2026 - CONDONATION OF DELAY IN FILING, IA
No.144976/2026 - CONDONATION OF DELAY IN REFILING/CURING THE
DEFECTS

Diary No(s). 26319/2026 (XII)
IA No. 147120/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 25096/2026 (IV-B)
IA No. 147305/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 24274/2026 (IV-B)
IA No. 147678/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 21543/2026 (IV-B)
IA No. 146546/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 12414/2026 (IV-B)
IA No. 147126/2026 - CONDONATION OF DELAY IN FILING, IA
No.147127/2026 - CONDONATION OF DELAY IN REFILING/CURING THE
DEFECTS

Diary No(s). 22838/2026 (XII)
IA No. 144849/2026 - CONDONATION OF DELAY IN FILING

Date : 15-05-2026 These matters were called on for hearing today.

**CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE JOYMALYA BAGCHI**

**For Petitioner(s) :Mr. N Venkataraman, A.S.G.
Mrs. Nisha Bagchi, Sr. Adv.
Mr. V C Bharathi, Adv.
Mr. Sudarshan Lamba, AOR
Ms. Vidushi Pandey, Adv.
Ms. Shambhavi Sharma, Adv.**

Miss Madhulika Upadhyay, AOR

For Respondent(s) :

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

- 1. Delay condoned.**
- 2. These matters are covered by our order dated 10.04.2026 passed in C.A. No.4716/2026 and connected matters, read with order dated 04.05.2026 passed in C.A. No.6922/2026 and connected matters.**
- 3. The petitions are, thus, disposed of in the same terms. The matters are remitted to the High Court to be decided accordingly.**
- 4. All pending applications, if any, also stand disposed of.**

**(ARJUN BISHT)
ASTT. REGISTRAR-cum-PS**

**(PREETHI DILEEP KUMAR)
ASSISTANT REGISTRAR**