

ITEM NO.5

COURT NO.7

SECTION XIV

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 SSPECIAL LEAVE PETITION (CIVIL) Diary No.73506/2025

[Arising out of impugned final judgment and order dated 23-10-2024 in WPC No. 14864/2024 passed by the High Court of Delhi at New Delhi]

ACIT CEN CIR 28

Petitioner(s)

VERSUS

WYZAX SURROGACY CONSULTANTS

Respondent(s)

(IA No. 138088/2026 - CONDONATION OF DELAY IN FILING SLP AND IA No. 138089/2026 - CONDONATION OF DELAY IN REFILEING SLP)

Date : 12-05-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE UJJAL BHUYAN

For Petitioner(s) :

Mr. S Dwarakanath, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Rajat Vaishnaw, Adv.
Mr. Nikhil Aradhre, Adv.
Ms. Aashna Gill, Adv.
Mr. Bhav Ratan, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. This Special Leave Petition is squarely covered by the Judgment of this Court rendered on 3-10-2024 in "Union of India & Ors. vs. Rajeev Bansal" (Civil Appeal No.8629/2024 etc.) 2024 (11) Scale 473.
3. In view of the above, the petition filed by the Revenue is disposed of. The assessee will be governed by reasons discussed in the said Judgment.
4. The assessing officers will dispose of the objections in terms of the law laid down by this Court. Thereafter, the assessee who is

aggrieved will be at liberty to pursue all the rights and remedies in accordance with law, save and except for the issues which have been concluded in the Judgment.

5. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)
DEPUTY REGISTRAR

(POOJA SHARMA)
COURT MASTER (NSH)