

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). 29555/2026

[Arising out of impugned final judgment and order dated 01-07-2025 in TCA No. 106/2024 passed by the High Court of Judicature at Madras]

THE PRL. COMMISSIONER OF INCOME TAX-1

Petitioner(s)

VERSUS

BGR BOILERS PVT. LTD.

Respondent(s)

(IA No. 238148/2026 - CONDONATION OF DELAY IN FILING)

Date : 21-08-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) Mr. N Venkataraman, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. V Chandrashekhara Bharathi, Adv.
Mr. Udai Khanna, Adv.
Mr. Padmesh Mishra, Adv.
Mr. Dheeraj Jani, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. Issue notice to the respondent.
3. Tag with SLP(C) Diary No.29747/2026.

(RADHA SHARMA)
ASTT. REGISTRAR-cum-PS

(DIVYA BABBAR)
COURT MASTER (NSH)