

ITEM NO.16

COURT NO.14

SECTION IV-C

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 S

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 21814/2026

[Arising out of impugned final judgment and order dated 04-09-2025 in TAXC No. 9/2021 passed by the High Court of Chhatisgarh at Bilaspur]

DEPUTY COMMISSIONER OF INCOME
TAX CENTRAL CIRCLE 2(1)

Petitioner(s)

VERSUS

M/S MAHAMAYA STEEL INDUSTRIES LTD.

Respondent(s)

IA No. 132403/2026 - CONDONATION OF DELAY IN FILING

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

CORAM : HON'BLE MR. JUSTICE MANOJ MISRA
HON'BLE MR. JUSTICE MANMOHAN

For Petitioner(s) :Mr. N Venkataraman, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Venkataraman Chandrashekhara Bharathi, Adv.
Ms. Disha Thakkar, Adv.
Ms. Vidushi Pandey, Adv.
Mrs. Shakun Sudha Shukla, Adv.

For Respondent(s) :

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

1. Delay condoned.

2. We do not find a good ground to interfere with the impugned order/judgment in exercise of our jurisdiction under Article 136 of the Constitution of India. Accordingly, the special leave petition stands dismissed.

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

(RASHI GUPTA)
COURT MASTER (SH)

(SAPNA BANSAL)
COURT MASTER (NSH)