

ITEM NO.9

COURT NO.5

SECTION IX-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

MISCELLANEOUS APPLICATION Diary No.45854/2025

[Arising out of impugned final judgment and order dated 15-07-2025 in SLP(C) No. No. 18459/2025 passed by the Supreme Court of India]

**ASSISTANT COMMISSIONER OF INCOME TAX
CENTRAL CIRCLE 5(3)**

Petitioner(s)

VERSUS

KISSAN ASMITA AGROTRADE PRIVATE LIMITED & ORS.

Respondent(s)

IA No. 199056/2025 - RECALLING THE COURTS ORDER

Date : 11-08-2026 This matter was called on for hearing today.

CORAM :

**HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K. VINOD CHANDRAN**

**For Petitioner(s) :Mr. Devendra Jain, Adv.
Mr. Rajat Mittal, AOR
Mr. Priyanshu, Adv.
Mr. Subham Kumar, Adv.
Mr. Raj Bahadur Yadav, AOR**

For Respondent(s) :

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

- 1. Delay condoned.**
- 2. This is an application at the instance of the assessee seeking recall of the order passed by this Court dated 15-07-2025 in SLP (C) No. 18459/2025.**
- 3. The learned counsel appearing for the applicant would submit that his matter is not covered by the decision of this Court**

rendered in the case of "Union of India & Ors. vs. Rajeev Bansal" (Civil Appeal No.8629/2024 etc.) 2024 (11) Scale 473.

4. We recall the order dated 15.07.2025, insofar as SLP (C) No. 18459/2025 is concerned. The SLP (C) No. 18459/2025 is ordered to be restored to its original number on the file.

5. I.A. No. 199056/2025 is allowed and Miscellaneous Application is disposed of accordingly.

6. List the matter on 14.08.2026.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)