

ITEM NO.16 + 54

COURT NO.4

SECTION XII

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). 39695/2026

[Arising out of impugned final judgment and order dated 16-04-2025 in TCA No. 52/2023 passed by the High Court of Judicature at Madras]

THE ASSISTANT / DEPUTY COMMISSIONER
OF INCOME TAX LARGE TAXPAYER UNIT 2

Petitioner(s)

VERSUS

M/S CHOLAMANADLAM MS GENERAL INSURANCE CO. LTD. Respondent(s)

(IA No. 202959/2026 - CONDONATION OF DELAY IN FILING)

WITH

Diary No(s). 39693/2026 (XII)

(IA No. 200361/2026 - CONDONATION OF DELAY IN FILING)

with

SLP (C) Diary No(s). 74917/2025

IA No. 106291/2026 - CONDONATION OF DELAY IN FILING

IA No. 106292/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Date : 27-07-2026 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) : Mr. Raghavendra P Shankar, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Karan Lahiri, Adv.
Mr. Varad Kilor, Adv.
Mr. Gaurav Arya, Adv.
Mr. Rajeev K Ranjan, Adv.

Mr. S Dwarakanath, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Satya Prakash, Adv.

For Respondent(s) : Mr. Arvind Datar, Sr. Adv.
Mr. Percy Pardiwalla, Sr. Adv.
Mr. Vivek Jain, AOR
Mr. Vinayak Mittal, Adv.

Mr. Sandeep Bagmar, Adv.
Mr. Dwarakesh Prabhakaran, Adv.
Mr. Mr. Dwarakesh Prabhakaran, Adv.
Ms. Gunjan Prabhakaran, Adv.
Ms. Suchitra Kumbhat, Adv.
Mr. Sadiq Noor, Adv.
Mr. Rohit H Nair, Adv.
Ms. Benila Bm, Adv.
Mr. Angad Pathak, Adv.

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

SLP (C) Diary No(s). 39695/2026 and SLP (C) Diary No(s). 74917/2025

Issue notice on the Special Leave Petitions as well as on the application for condonation of delay, returnable on 07.09.2026.

SLP (C) Diary No(s). 39693/2026

1. Detag this matter from the present batch of matters.
2. List on 18.08.2026.

(JAYANT KUMAR ARORA)
ASTT. REGISTRAR-cum-PS

(NIDHI WASON)
ASSISTANT REGISTRAR