

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. \_\_\_\_\_ OF 2026)  
DIARY NO.51025/2026

DEPUTY COMMISSIONER OF INCOME  
TAX & ANR.

APPELLANT (S)

VERSUS

IDFC FIRST BANK LIMITED

RESPONDENT (S)

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. \_\_\_\_\_ OF 2026)  
Diary No(s). 51367/2026

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. \_\_\_\_\_ OF 2026)  
Diary No(s). 54009/2026

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. \_\_\_\_\_ OF 2026)  
Diary No(s). 21369/2025

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. \_\_\_\_\_ OF 2026)  
Diary No(s). 51371/2026

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. \_\_\_\_\_ OF 2026)  
Diary No(s). 32473/2026

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. \_\_\_\_\_ OF 2026)  
Diary No(s). 55469/2026

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. \_\_\_\_\_ OF 2026)  
Diary No(s). 51621/2026

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. \_\_\_\_\_ OF 2026)  
Diary No(s). 51939/2026

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. \_\_\_\_\_ OF 2026)  
Diary No(s). 51999/2026

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. \_\_\_\_\_ OF 2026)  
Diary No(s). 51642/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 53410/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 45725/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 54089/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 52307/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 31034/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 56088/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 53805/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 55779/2026

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 51888/2026

AND

CIVIL APPEAL NO. OF 2026  
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)  
Diary No(s). 51059/2026

O R D E R

1. Delay condoned.
2. Leave granted.
3. These matters are covered by our order dated 10.04.2026 passed in C.A. No.4716/2026 and connected matters, read with order dated

04.05.2026 passed in C.A. No.6922/2026 and connected matters.

4. The appeals are, thus, disposed of in the same terms. The matters are remitted to the jurisdictional High Courts to be decided in light of the above-cited order(s) of this Court.

5. All pending applications, if any, also stand disposed of.

.....CJI.  
(SURYA KANT)

.....J.  
(JOYMALYA BAGCHI)

.....J.  
(V. MOHANA)

NEW DELHI;  
SEPTEMBER 30, 2026.

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). 51025/2026

[Arising out of impugned judgment and order dated 24-06-2025 in WP No. 23754/2024 passed by the High Court of Judicature at Madras]

DEPUTY COMMISSIONER OF INCOME TAX & ANR.

Petitioner(s)

VERSUS

IDFC FIRST BANK LIMITED

Respondent(s)

(IA No. 280594/2026 - CONDONATION OF DELAY IN FILING)

WITH

Diary No(s). 42513/2026 (IV-B)

(IA No. 288223/2026 - CONDONATION OF DELAY IN FILING and IA No. 288225/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

Diary No(s). 50990/2026 (IV-B)

(IA No. 273403/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 51635/2026 (IV-B)

(IA No. 289698/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 51367/2026 (XII-A)

(IA No. 284945/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 49594/2026 (IV-B)

(IA No. 286309/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 56177/2026 (IV-B)

(IA No. 285411/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 54009/2026 (XII-A)

(IA No. 288031/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 21369/2025 (IX-A)

(IA No. 286338/2026 - CONDONATION OF DELAY IN FILING and IA No. 286340/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

Diary No(s). 51060/2026 (IV-B)

(IA No. 284146/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 54008/2026 (IV-B)

(IA No. 287022/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 50930/2026 (IV-B)  
(IA No. 288756/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 26548/2026 (IV-B)  
(IA No. 287630/2026 - CONDONATION OF DELAY IN FILING and IA No. 287631/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

Diary No(s). 53777/2026 (IV-B)  
(IA No. 286773/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 51623/2026 (IV-B)  
(IA No. 289579/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 51262/2026 (IV-B)  
(IA No. 286510/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 54007/2026 (IV-B)  
(IA No. 289471/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 51622/2026 (IV-B)  
(IA No. 288057/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 51371/2026 (XII-A)  
(IA No. 285988/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 54409/2026 (IV-B)  
(IA No. 286084/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 32473/2026 (XII-A)  
(IA No. 267895/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

Diary No(s). 55110/2026 (IV-B)  
(IA No. 285764/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 29141/2026 (IV-B)  
(IA No. 288290/2026 - CONDONATION OF DELAY IN FILING and IA No. 288292/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

Diary No(s). 55469/2026 (XII-A)  
(IA No. 292717/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 55143/2026 (IV-B)  
(IA No. 290158/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 54097/2026 (IV-B)  
(IA No. 286018/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 51621/2026 (XII-A)  
(IA No. 289249/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 51939/2026 (XII-A)  
(IA No. 292866/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 54065/2026 (IV-B)  
(IA No. 290157/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 55464/2026 (IV-B)  
(IA No. 291094/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 51999/2026 (XII-A)  
(IA No. 289014/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 49280/2026 (IV-B)  
(IA No. 291980/2026 - CONDONATION OF DELAY IN FILING and IA No. 291982/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

Diary No(s). 51391/2026 (IV-B)  
(IA No. 290837/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 49274/2026 (IV-B)  
(IA No. 291122/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 51642/2026 (XII-A)  
(IA No. 289030/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 53410/2026 (XII-A)  
(IA No. 290953/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 54408/2026 (IV-B)  
(IA No. 292414/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 49523/2026 (IV-B)  
(IA No. 285046/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

Diary No(s). 45725/2026 (XII-A)  
(IA No. 289746/2026 - CONDONATION OF DELAY IN FILING and IA No. 289748/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

Diary No(s). 55791/2026 (IV-B)  
(IA No. 293496/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 54089/2026 (XII-A)  
(IA No. 292240/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 56007/2026 (IV-B)  
(IA No. 293730/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 52307/2026 (XV)  
(IA No. 291590/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 31034/2026 (XII)  
(IA No. 292817/2026 - CONDONATION OF DELAY IN FILING, IA No. 292818/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

Diary No(s). 54350/2026 (IV-B)  
(IA No. 295912/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 45396/2026 (IV-B)  
(IA No. 292195/2026 - CONDONATION OF DELAY IN FILING and IA No. 292197/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

Diary No(s). 51996/2026 (IV-B)  
(IA No. 292513/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 46823/2026 (IV-B)  
(IA No. 290331/2026 - CONDONATION OF DELAY IN FILING and IA No. 290335/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

Diary No(s). 56088/2026 (XV)  
(IA No. 294478/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 53805/2026 (XV)  
(IA No. 294492/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 55779/2026 (XII-A)  
(IA No. 295175/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 51888/2026 (IV-B)  
(IA No. 292466/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 54345/2026 (IV-B)  
(IA No. 295001/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 53769/2026 (IV-B)  
(IA No. 296585/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 53721/2026 (IV-B)  
(IA No. 293930/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 56190/2026 (IV-B)  
(IA No. 290449/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 51059/2026 (XII-A)  
(IA No. 289042/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 43521/2026 (IV-B)  
(IA No. 288580/2026 - CONDONATION OF DELAY IN FILING and IA No. 288582/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

Date : 30-09-2026 These matters were called on for hearing today.

CORAM : HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE JOYMALYA BAGCHI  
HON'BLE MRS. JUSTICE V. MOHANA

For Petitioner(s) :Mr. S Dwarakanath, A.S.G.  
Mr. Sudarshan Lamba, AOR  
Ms. Niharika Rai, Adv.  
Mr. Sushant Singh, Adv.  
Mr. Vishal Kumar Singh, Adv.  
Mr. Sudhir Bisla, Adv.  
Mr. Abhishek Gupta, Adv.  
Mr. Dheeraj Jani, Adv.  
  
Mr. Rakesh Kumar, Adv.  
Mr. Sudarshan Lamba, Adv.

For Respondent(s) :

UPON hearing the counsel the Court made the following

O R D E R

Diary No(s). 51025/2026, Diary No(s). 51367/2026, Diary No(s). 54009/2026, Diary No(s). 21369/2025, Diary No(s). 51371/2026, Diary No(s). 32473/2026, Diary No(s). 55469/2026, Diary No(s). 51621/2026, Diary No(s). 51939/2026, Diary No(s). 51999/2026, Diary No(s). 51642/2026, Diary No(s). 53410/2026, Diary No(s). 45725/2026, Diary No(s). 54089/2026, Diary No(s). 52307/2026, Diary No(s). 31034/2026, Diary No(s). 56088/2026, Diary No(s). 53805/2026, Diary No(s). 55779/2026, Diary No(s). 51888/2026 and Diary No(s). 51059/2026

1. Delay condoned.
2. Leave granted.
3. The appeals are disposed of in terms of the signed order.  
Signed order is placed on the file.
4. All pending applications, if any, also stand disposed of.

Diary No(s). 42513/2026, Diary No(s). 50990/2026, Diary No(s). 51635/2026, Diary No(s). 49594/2026, Diary No(s). 56177/2026, Diary No(s). 51060/2026, Diary No(s). 54008/2026, Diary No(s). 50930/2026, Diary No(s). 26548/2026, Diary No(s). 53777/2026, Diary No(s). 51623/2026, Diary No(s). 51262/2026, Diary No(s). 54007/2026, Diary No(s). 51622/2026, Diary No(s). 54409/2026, Diary

No(s). 55110/2026, Diary No(s). 29141/2026, Diary No(s). 55143/2026, Diary No(s). 54097/2026, Diary No(s). 54065/2026, Diary No(s). 55464/2026, Diary No(s). 49280/2026, Diary No(s). 51391/2026, Diary No(s). 49274/2026, Diary No(s). 54408/2026, Diary No(s). 49523/2026, Diary No(s). 55791/2026, Diary No(s). 56007/2026, Diary No(s). 54350/2026, Diary No(s). 45396/2026, Diary No(s). 51996/2026, Diary No(s). 46823/2026, Diary No(s). 54345/2026, Diary No(s). 53769/2026, Diary No(s). 53721/2026, Diary No(s). 56190/2026 and Diary No(s). 43521/2026

5. List these matters before the Bench hearing C.A. No.13059/2026 on 03.12.2026.

(NITIN TALREJA)  
ASTT. REGISTRAR-cum-PS

(PREETHI DILEEP KUMAR)  
DY. REGISTRAR