

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). 19930/2026

[Arising out of impugned final judgment and order dated 09-01-2025 in TC(A) No. 196/2023 passed by the High Court of Judicature at Madras]

THE PR. COMMISSIONER OF INCOME TAX 4 CHENNAI

Petitioner(s)

VERSUS

M/S CHOLAMANDALAM M S GENERAL INSURANCE COMPANY LTD.Respondent(s)

IA No. 134470/2026 - CONDONATION OF DELAY IN FILING

With

SLP(C) No(s). 23374/2026

IA No. 193256/2026 - CONDONATION OF DELAY IN FILING

Date : 13-07-2026 This matter was called on for hearing today.

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

For Petitioner(s) :Mr. N Venkataraman, A.S.G.(NP)
Mr. Sudarshan Lamba, AOR
Mr. V Chandrashekhara Bharathi, Adv.
Mr. Gobind Kumar, Adv.
Mr. Vaibhav Dwivedi, Adv.
Ms. Vidushi Pandey, Adv.

For Respondent(s) :Mr. Arvind P Datar, Sr. Adv.
Mr. Vivek Jain, AOR
Mr. Sandeep Bagmar R, Adv.
Ms. Suchitra Kumbhat, Adv.
Mr. Dwarakesh Prabhakaran, Adv.
Ms. Gunjan Prabhakaran, Adv.
Mr. Sadiq Noor, Adv.
Ms. Benila Bm, Adv.
Mr. Rohit H Nair, Adv.
Mr. Angad Pathak, Adv.

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

Delay condoned.

Heard the learned counsel appearing for the parties.

We are not inclined to interfere with the impugned judgment and order passed by the High Court.

The Special Leave Petitions are dismissed and the accompanying interlocutory application(s), if any, stands disposed of.

(KAPIL TANDON)
COURT MASTER (SH)

(NIDHI WASON)
ASSISTANT REGISTRAR