

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. _____ OF 2026
(Arising out of SLP(C) No. _____ of 2026)
[Diary No(s). 32397/2026]

THE ASSISTANT COMMISSIONER
OF INCOME TAX 3 (1) VSP & ORS.

APPELLANT(S)

VERSUS

HAIGREEVA INFRATECH PROJECTS LIMITED

RESPONDENT(S)

WITH

CIVIL APPEAL NO. _____ OF 2026
(Arising out of SLP(C) No. _____ of 2026)
[Diary No(s). 74694/2025]

CIVIL APPEAL NO. _____ OF 2026
(Arising out of SLP(C) No. _____ of 2026)
[Diary No(s). 36577/2026]

CIVIL APPEAL NO. _____ OF 2026
(Arising out of SLP(C) No. _____ of 2026)
[Diary No(s). 36407/2026]

CIVIL APPEAL NO. _____ OF 2026
(Arising out of SLP(C) No. _____ of 2026)
[Diary No(s). 34215/2026]

CIVIL APPEAL NO. _____ OF 2026
(Arising out of SLP(C) No. _____ of 2026)
[Diary No(s). 20487/2025]

CIVIL APPEAL NO. _____ OF 2026
(Arising out of SLP(C) No. _____ of 2026)
[Diary No(s). 25215/2026]

CIVIL APPEAL NO. _____ OF 2026
(Arising out of SLP(C) No. _____ of 2026)
[Diary No(s). 37156/2026]

CIVIL APPEAL NO. _____ OF 2026
(Arising out of SLP(C) No. _____ of 2026)
[Diary No(s). 34669/2026]

CIVIL APPEAL NO. _____ OF 2026
(Arising out of SLP(C) No. _____ of 2026)
[Diary No(s). 36406/2026]

CIVIL APPEAL NO. OF 2026
(Arising out of SLP(C) No. of 2026)
[Diary No(s).36984/2026]

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;
JULY 17, 2026

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).32397/2026

[Arising out of impugned final judgment and order dated 28-10-2025 in WP No.9713/2024 passed by the High Court of Andhra Pradesh at Amravati]

THE ASSISTANT COMMISSIONER
OF INCOME TAX 3 (1) VSP & ORS.

Petitioner(s)

VERSUS

HAIGREEVA INFRATECH PROJECTS LIMITED

Respondent(s)

IA No. 194282/2026 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 74694/2025 (XII-A)

IA No. 192293/2026 - CONDONATION OF DELAY IN FILING

IA No. 194141/2026 - CONDONATION OF DELAY IN FILING

IA No. 194150/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 36577/2026 (XII-A)

IA No. 195508/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 36407/2026 (XII-A)

IA No. 195577/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 34215/2026 (IV-B)

IA No. 197378/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 20487/2025 (IX-A)

IA No. 130827/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 25215/2026 (IV-B)

IA No. 197792/2026 - CONDONATION OF DELAY IN FILING

IA No. 197796/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

Diary No(s). 37156/2026 (IV-B)

IA No. 197494/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 34669/2026 (XII-A)

IA No. 198529/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 36406/2026 (XII-A)

IA No. 197449/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 36984/2026 (IV-B)
IA No. 198432/2026 - CONDONATION OF DELAY IN FILING

Date : 17-07-2026 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) :Miss Madhulika Upadhyay, AOR

Mr. S Dwarakanath, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Sushant Singh, Adv.
Mr. Ajay Kumar Prajapati, Adv.
Mr. Amit Sharma V, Adv.
Mr. Purnendu Bajpai, Adv.
Mr. Shubhankar Singh, Adv.

For Respondent(s) :Mr. Rajat Mittal, AOR
Mr. Dharan Gandhi, Adv.
Mr. Priyanshu, Adv.
Mr. Subham Kumar, Adv.

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

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

(ARJUN BISHT)
ASTT. REGISTRAR-cum-PS

(signed order is placed on the file)

(PREETHI DILEEP KUMAR)
DY. REGISTRAR