

ITEM NO.21

COURT NO.7

SECTION XVI

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).25195/2026

[Arising out of impugned final judgment and order dated 09-02-2024 in WPO No. 1166/2023 passed by the High Court at Calcutta]

INCOME TAX OFFICER &amp; ORS.

Petitioner(s)

VERSUS

SALONI HIREPURCHASE PRIVATE LIMITED

Respondent(s)

IA No. 148466/2026 - CONDONATION OF DELAY IN FILING

Date : 26-05-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) :Mr. S Dwarakanath, A.S.G.  
Mr. Sudarshan Lamba, AOR  
Mr. S Vijay Adithya, Adv.  
Mr. Nikhil Aradhe, Adv.  
Mr. Madhav Sinhal, Adv.  
Mrs. Uma Prasunna Bachu, Adv.

For Respondent(s) :

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

1. There is a gross delay of 715 days in filing the Special Leave Petition which has not been satisfactorily explained by the petitioners.
2. Even otherwise, we see no good ground to interfere with the impugned order passed by the High Court.
3. The Special Leave Petition is, accordingly, dismissed on the ground of delay as well as on merits.

4. Pending applications, if any, also stand disposed of.

(HARPREET KAUR)  
COURT MASTER (SH)

(POOJA SHARMA)  
COURT MASTER (NSH)