

ITEM NO.7

COURT NO.7

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).68343/2025

[Arising out of impugned final judgment and order dated 29-01-2025 in TCA No. 1056/2015 passed by the High Court of Judicature at Madras]

COMMISSIONER OF INCOME TAX CENTRAL I

Petitioner(s)

VERSUS

M/S SRM SYSTEMS AND SOFTWARE PVT LTD

Respondent(s)

IA No. 146913/2026 - CONDONATION OF DELAY IN FILING

IA No. 146914/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

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. N Venkataraman, A.S.G.  
Mr. Sudarshan Lamba, AOR  
Mr. V Chandrashekhara Bharathi, Adv.  
Ms. Disha Thakkar, Adv.  
Mr. Eklavya Dwivedi, Adv.  
Mrs. Sunita Sharma, Adv.

For Respondent(s) :

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

Tag with SLP (C) No.35853/2025.

(HARPREET KAUR)  
COURT MASTER (SH)

(POOJA SHARMA)  
COURT MASTER (NSH)