ITEM NO.36 COURT NO.5 SECTION IV-C

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). 48254/2024

[Arising out of impugned final judgment and order dated 30-04-2024 in ITA No. 114/2021 passed by the High Court of Madhya Pradesh at Indore]

THE CHIEF COMMISSIONER OF INCOME TAX (OSD) 1 Petitioner(s)

VERSUS

MANISH KUMAR RADHESHYAM NYATI (HUF) Respondent(s)

IA No. 248212/2024 - CONDONATION OF DELAY IN FILING

WITH
C.A. No. 14327/2024 (III)

Diary No(s). 48111/2024 (IV-C)
IA
FOR CONDONATION OF DELAY IN FILING ON IA 253653/2024
IA No. 253653/2024 - CONDONATION OF DELAY IN FILING

C.A. No. 14315/2024 (III)
C.A. No. 14149/2024 (III)
C.A. No. 14143/2024 (III)
C.A. No. 14148/2024 (III)

Diary No(s). 48534/2024 (IV-C)
IA No. 2216/2025 - CONDONATION OF DELAY IN FILING
IA No. 2218/2025 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

C.A. No. 14326/2024 (III)

C.A. No. 14314/2024 (III)

Diary No(s). 49759/2024 (IV-C)
IA No. 292110/2024 - CONDONATION OF DELAY IN FILING
IA No. 292111/2024 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Signature Not Verified
Digitally signed by
KAPIL PANDYA
Date: 2024.11.23
18:59:27 IST
Reason:

C.A. No. 14142/2024 (III)

C.A. No. 14313/2024 (III)

C.A. No. 14146/2024 (III)

Diary No(s). 50028/2024 (IV-C)
FOR CONDONATION OF DELAY IN FILING ON IA 275218/2024
IA No. 275218/2024 - CONDONATION OF DELAY IN FILING

C.A. No. 14324/2024 (III)

C.A. No. 14147/2024 (III)

C.A. No. 14325/2024 (III)
FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA 181093/2025
FOR APPLICATION FOR TAGGING/DETAGGING ON IA 5625/2026
FOR DISMISSAL OF APPEAL ON IA 274187/2026
IA No. 5625/2026 - APPLICATION FOR TAGGING/DETAGGING
IA No. 274187/2026 - DISMISSAL OF APPEAL
IA No. 181093/2025 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

Diary No(s). 54150/2024 (IV-C)
FOR CONDONATION OF DELAY IN FILING ON IA 286093/2024
IA No. 286093/2024 - CONDONATION OF DELAY IN FILING

Diary No(s). 54153/2024 (IV-C)
FOR CONDONATION OF DELAY IN FILING ON IA 284257/2024
IA No. 284257/2024 - CONDONATION OF DELAY IN FILING

Diary No(s). 56922/2024 (IV-C)
IA No. 296414/2024 - CONDONATION OF DELAY IN FILING

Diary No(s). 57119/2024 (IV-C)
IA No. 772/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 57644/2024 (IV-C)
IA No. 296667/2024 - CONDONATION OF DELAY IN FILING
IA No. 296666/2024 - EXEMPTION FROM FILING O.T.

Diary No(s). 7727/2025 (IV-C)
FOR CONDONATION OF DELAY IN FILING ON IA 135174/2025
FOR CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS ON IA 135175/2025
FOR APPLICATION FOR TAGGING/DETAGGING ON IA 5587/2026
IA No. 5587/2026 - APPLICATION FOR TAGGING/DETAGGING
IA No. 135174/2025 - CONDONATION OF DELAY IN FILING
IA No. 135175/2025 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 20425/2025 (IV-C)
FOR CONDONATION OF DELAY IN FILING ON IA 131387/2025
IA No. 131387/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 28413/2025 (IV-C)
FOR CONDONATION OF DELAY IN FILING ON IA 147343/2025
IA No. 147343/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 5542/2025 (IV-C)
FOR CONDONATION OF DELAY IN FILING ON IA 49287/2025
FOR APPLICATION FOR TAGGING/DETAGGING ON IA 5345/2026
IA No. 5345/2026 - APPLICATION FOR TAGGING/DETAGGING
IA No. 49287/2025 - CONDONATION OF DELAY IN FILING

SLP(C) No. 8434/2025 (IV-C)

SLP(C) No. 9163/2025 (XIV)

Diary No(s). 68704/2025 (IV-C)
FOR CONDONATION OF DELAY IN FILING ON IA 107984/2026
FOR CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS ON IA 107986/2026
IA No. 107984/2026 - CONDONATION OF DELAY IN FILING
IA No. 107986/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

SLP(C) No. 15585/2026 (IV-C)

Diary No(s). 41401/2026 (IX)
FOR CONDONATION OF DELAY IN FILING ON IA 218475/2026
IA No. 218475/2026 - CONDONATION OF DELAY IN FILING

Date : 23-11-2026 These matters were called on for hearing today.

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

For Petitioner(s) :Mr. Praveen Kumar Jha- 3165 , AOR
Mr. Ashok Kumar Jha, Adv.
Dr. Ranjeet Bharti, Adv.

Mr. Raj Bahadur Yadav- 2771, AOR

Mr. Raghavendra P Shankar, A.S.G.
Mr. Sudarshan Lamba- 3667, AOR
Mr. Udai Khanna, Adv.
Mr. Raman Yadav, Adv.
Mr. Chitvan Singhal, Adv.
Mr. Karan Lahiri, Adv.
Mr. Amit Sharma B, Adv.
Mr. Digvijay Dam, Adv.

For Respondent(s) :Mr. Akshay Bhandari- 3400, AOR

Mr. Manoj Munshi, Sr. Adv.
Mr. Arjun Garg- 1807, AOR
Ms. Arushi Kulshrestha, Adv.
Mr. Saaransh Shukla, Adv.
Ms. Muskan Bensla, Adv.
Ms. Mrinmoyee Das, Adv.

UPON hearing the counsel the Court made the following

O R D E R

1. Mr. Raghavendra P Shanka, learned Additional Solicitor General will file a short note on the issues arising for consideration and the list of similar matters pending before this Court.

2. Mr. Manoj Munshi, learned senior counsel will examine the issues and assist the Court on the next date of hearing.

3. List on 15.12.2026.

(KAPIL TANDON)
ASTT. REGISTRAR-cum-PS

(NIDHI WASON)
ASSISTANT REGISTRAR