IN THE SUPREME COURT OF INDIA
INHERENT JURISDICTION

REVIEW PETITION (CIVIL) No. /2026
(@Diary No.59688/2026)

IN

CIVIL APPEAL No.10175/2026

M/S. OM SIDDHAKALA ASSOCIATES **Petitioner(s)**

VERSUS

DEPUTY COMMISSIONER OF INCOME TAX, CPC & ORS. **Respondent(s)**

O R D E R

1. Delay condoned.

2. Interlocutory application seeking oral hearing of the Review Petition in open Court is rejected.

3. This Review Petition has been filed seeking review of the order dated 05.08.2026 passed in the captioned Civil Appeal by which the said appeal was allowed.

4. We have carefully gone through the order dated 05.08.2026 and the record. In our opinion, no case for review is made out. Consequently, the Review Petition is dismissed.

5. Pending application(s), if any, shall stand disposed of.

……J.
[J.B. PARDIWALA]

Signature Not Verified
Digitally signed by HARPREET KAUR
Date: 2026.11.21 15:01:41 IST
Reason:

……J.
[K. VINOD CHANDRAN]

NEW DELHI;
18th November, 2026

ITEM NO.1011 **SECTION III**

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

REVIEW PETITION (CIVIL) Diary No(s). 59688/2026

M/S. OM SIDDHAKALA ASSOCIATES **Petitioner(s)**

VERSUS

DEPUTY COMMISSIONER OF INCOME TAX, CPC & ORS. **Respondent(s)**

IA No. 297025/2026 - APPLICATION FOR LISTING REVIEW PETITION IN OPEN COURT
IA No. 297024/2026 - CONDONATION OF DELAY IN FILING

Date : 18-11-2026 This matter was circulated today.

CORAM :
HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

By Circulation

UPON perusing papers the Court made the following
O R D E R

1. Delay condoned.

2. Interlocutory application seeking oral hearing of the Review Petition in open Court is rejected.

3. The Review Petition is dismissed in terms of the signed order which is placed on the file.

4. Pending application(s), if any, shall stand disposed of.

(HARPREET KAUR)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)