

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).25979/2026

[Arising out of impugned final judgment and order dated 08-10-2025 in ITA(IT) No. 985/2024 passed by the High Court of Judicature at Bombay]

PR. COMMISSIONER OF INCOME TAX CENTRAL 4

Petitioner(s)

VERSUS

HIREN ALUMINIUM LTD.

Respondent(s)

IA No. 227460/2026 - CONDONATION OF DELAY IN FILING

IA No. 227465/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Date : 31-08-2026 This matter was called on for hearing today.

CORAM

HON'BLE MR. JUSTICE MANOJ MISRA

HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) Mr. S.Dwarakanath, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Puneet Sheoran, Adv.
Mr. Piyush Beriwal, Adv.
Mr. Yashraj Singh Bundela, Adv.
Mr. Yogya Rajpurohit, Adv.
Mr. Abhyudey Kabra, Adv.
Mr. Mudit Bansal, Adv.
Mr. S. Vijay Adithya, Adv.
Mr. Rama Ratan Sarma, Adv.

For Respondent(s)

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

1. The submission of the learned counsel for the petitioner is that the issue which arises for consideration is whether the exceptions in the circular to the monetary threshold for filing and pursuing appeal(s) would apply to pending appeal(s). It has been submitted that on similar issue C.A. No. 14783/2025 has been entertained and is pending.

2. Delay in filing and refiling the Special Leave Petition is condoned.

3. Issue notice.

4. Tag with C.A. No. 14783/2025.

(CHETAN ARORA)
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)
COURT MASTER (NSH)