

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

PETITION(S) FOR SPECIAL LEAVE TO APPEAL (C) NO(S). 32792/2025

[Arising out of impugned final judgment and order dated 14-07-2025 in WP No. 3272/2024 passed by the High Court of Judicature at Bombay]

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

Petitioner(s)

VERSUS

SMAAASH ENTERTAINMENT PRIVATE LIMITED

Respondent(s)

FOR ADMISSION

WITH

Diary No(s). 64109/2025 (IX-A)

IA No. 320656/2025 - CONDONATION OF DELAY IN FILING

IA No. 320655/2025 - EXEMPTION FROM FILING O.T.

Diary No(s). 64107/2025 (IX-A)

IA No. 322785/2025 - CONDONATION OF DELAY IN FILING

IA No. 322786/2025 - EXEMPTION FROM FILING O.T.

Date : 22-07-2026 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA

HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) : Miss Madhulika Upadhyay, AOR

Mr. N Venkataraman, A.S.G.

Mr. Sudarshan Lamba, AOR

Mr. Venkataraman Chandrashekhara Bharathi, Adv.

Mr. Udai Khanna, Adv.

Ms. Aarushi Singh, Adv.

Mrs. Sunita Sharma, Adv.

For Respondent(s) : Mr. Neeraj Kishan Kaul, Sr. Adv.

Mr. Dharan Gandhi, Adv.

Mr. Rajat Mittal, AOR

Mr. Madhav Kanoria, Adv.

Ms. Srideepa Bhattacharyya, Adv.

Ms. Aparajita Choubey, Adv.

Mr. Subham Kumar, Adv.

Mr. Priyanshu, Adv.
Mr. Raghav Agarwal, Adv.

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

List on 02.09.2026.

(KAVITA PAHUJA)
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)
COURT MASTER (NSH)