

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). 32364/2026

[Arising out of impugned final judgment and order dated 27-09-2023 in WP No. 25082/2021 passed by the High Court of Judicature at Madras]

THE ASSISTANT COMMISSIONER & ANR.

Petitioner(s)

VERSUS

M/S OMAKARA ASSETS RECONSTRUCTION PRIVATE LTD.

Respondent(s)

(IA No. 253910/2026 - CONDONATION OF DELAY IN FILING

IA No. 253912/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS

IA No. 253902/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 02-09-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA

HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) Mr. Prashanto Chandra Sen, A.A.G.
Ms. Rupali Francesca Samuel, AOR
Mr. Joshua Tom Thomas, Adv.
Ms. Arjoo Rawat, Adv.

For Respondent(s) :

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

1. Delay in refiling is condoned.
2. We have heard learned senior counsel appearing for the petitioners.
3. There is a delay of 878 days in filing this Special leave Petition. The reasons assigned for seeking condonation of delay are neither satisfactory nor sufficient in law so as to be condoned. Hence, the Special Leave Petition is dismissed on the ground of

delay.

4. However, the question of law, if any, is left open to be raised in any other appropriate case.
5. We pass this order by following our earlier order dated 24.02.2025 passed in Special Leave Petition (C) Diary No(s).57205/2024 [*The Tax Recovery Officer Income Tax Department vs. Devaki Thirunavakkarau & Ors.*] where there was only 326 days of delay arising from the very same impugned order and we had passed the similar order.
6. Pending application(s), if any, shall stand disposed of.

(RADHA SHARMA)
ASTT. REGISTRAR-cum-PS

(DIVYA BABBAR)
COURT MASTER (NSH)