IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. OF 2026
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)
Diary No(s). 59253/2026

THE ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE-2(3), PUNE & ORS. — **APPELLANT(S)**

VERSUS

YUVRAJ SITARAM DHAMALE — **RESPONDENT(S)**

W I T H

CIVIL APPEAL NO. OF 2026
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)
Diary No(s). 62994/2026

CIVIL APPEAL NO. OF 2026
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)
Diary No(s). 64921/2026

CIVIL APPEAL NO. OF 2026
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)
Diary No(s). 51937/2026

CIVIL APPEAL NO. OF 2026
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)
Diary No(s). 60730/2026

CIVIL APPEAL NO. OF 2026
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)
Diary No(s). 38046/2025

CIVIL APPEAL NO. OF 2026
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)
Diary No(s). 38506/2026

CIVIL APPEAL NO. OF 2026
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)
Diary No(s). 64212/2026

Signature Not Verified
Digitally signed by NITIN TALREJA
Date: 2026.11.17 09:50:36 IST
Reason:

CIVIL APPEAL NO. OF 2026
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)
Diary No(s). 61129/2026

CIVIL APPEAL NO. OF 2026
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)
Diary No(s). 65641/2026

CIVIL APPEAL NO. OF 2026
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)
Diary No(s). 49614/2026

CIVIL APPEAL NO. OF 2026
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)
Diary No(s). 27996/2025

CIVIL APPEAL NO. OF 2026
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)
Diary No(s). 66184/2026

CIVIL APPEAL NO. OF 2026
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)
Diary No(s). 41320/2025

AND

CIVIL APPEAL NO. OF 2026
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)
Diary No(s). 70285/2025

O R D E R

1. Delay condoned.

2. Leave granted.

3. Learned counsel appearing on behalf of the Revenue fairly states that the issues involved in this batch of matters is squarely covered by our order dated 10.04.2026 passed in C.A. No.4716/2026 and connected matters, read with order dated 04.05.2026 passed in C.A. No.6922/2026 and connected matters.

4. The appeals are, thus, disposed of in the same terms. The matters are remitted to the jurisdictional High Courts to be decided in light of the above-cited order(s) of this Court.

5. All pending applications, if any, also stand disposed of.

.....CJI.
(SURYA KANT)

.....J.
(JOYMALYA BAGCHI)

.....J.
(V. MOHANA)

NEW DELHI;
NOVEMBER 06, 2026.

ITEM NOS.16 + 43 COURT NO.1 SECTION IV-B

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). 63265/2026

[Arising out of impugned judgment and order dated 21-07-2025 in CWP No. 20400/2025 passed by the High Court of Punjab & Haryana at Chandigarh]

UNION OF INDIA & ORS. Petitioner(s)

VERSUS

M S AHUJA AGROFOODS PVT LTD. Respondent(s)

(IA No. 335684/2026 - CONDONATION OF DELAY IN FILING)

WITH

Diary No(s). 65714/2026 (IV-B)
IA No. 333697/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 59253/2026 (IV-B)
IA No. 336059/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 62994/2026 (XII-A)
IA No. 333659/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 64921/2026 (XV)
IA No. 336353/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 62959/2026 (IV-B)
IA No. 336597/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 51937/2026 (XII-A)
IA No. 337627/2026 - CONDONATION OF DELAY IN FILING and IA No. 337630/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 65802/2026 (IV-B)
IA No. 336279/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 61499/2026 (IV-B)
IA No. 336335/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 64528/2026 (IV-B)
IA No. 336486/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 67153/2026 (IV-B)
IA No. 336176/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 60777/2026 (IV-B)
IA No. 336776/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 60730/2026 (IX)
IA No. 337356/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 62610/2026 (IV-B)
IA No. 337509/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 66707/2026 (IV-B)
IA No. 334961/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 60447/2026 (IV-B)
IA No. 337353/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 64864/2026 (IV-B)
IA No. 336632/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 67191/2026 (IV-B)
IA No. 339034/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 38046/2025 (XII-A)
IA No. 335134/2026 - CONDONATION OF DELAY IN FILING and IA No. 335136/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 38506/2026 (IX)
IA No. 337189/2026 - CONDONATION OF DELAY IN FILING and IA No. 337193/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 64524/2026 (IV-B)
IA No. 338872/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 63582/2026 (IV-B)
IA No. 338554/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 64544/2026 (IV-B)
IA No. 338898/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 64916/2026 (IV-B)
IA No. 338117/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 64212/2026 (XII-A)
IA No. 337717/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 63235/2026 (IV-B)
IA No. 339310/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 61129/2026 (XII-A)
IA No. 338019/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 65641/2026 (XII-A)
IA No. 337997/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 67265/2026 (IV-B)
IA No. 338572/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 49614/2026 (XII-A)
IA No. 338951/2026 - CONDONATION OF DELAY IN FILING and IA No. 338952/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 60811/2026 (IV-B)
IA No. 339543/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 60726/2026 (IV-B)
IA No. 340446/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 27996/2025 (IX-A)
IA No. 346382/2026 - CONDONATION OF DELAY IN FILING, IA No. 316880/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 66184/2026 (IV-B)
IA No. 339421/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 62236/2026 (IV-B)
IA No. 339708/2026 - CONDONATION OF DELAY IN FILING

WITH

ITEM NO. 43
SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 69441/2025
IA No. 419/2026 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 41320/2025 (IX-A)
IA No. 3909/2026 - CONDONATION OF DELAY IN FILING, IA No. 2840/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS and IA No. 3910/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Diary No(s). 57368/2025 (IV-D)
IA No. 1199/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 57387/2025 (IV-D)
IA No. 1500/2026 - CONDONATION OF DELAY IN FILING

SLP(C) No. 3432/2026 (IV-B)

Diary No(s). 67932/2025 (IV-D)
IA No. 987/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 68344/2025 (IV-D)
IA No. 1612/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 68642/2025 (IV-D)
IA No. 2622/2026 - CONDONATION OF DELAY IN FILING

SLP(C) No. 10655/2026 (IV-B)

Diary No(s). 69658/2025 (IV-D)
IA No. 2570/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 69672/2025 (IV-D)
IA No. 335057/2025 - CONDONATION OF DELAY IN FILING

Diary No(s). 69959/2025 (IV-D)
IA No. 4766/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 70019/2025 (IV-D)
IA No. 4288/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 70235/2025 (IV-D)
IA No. 3959/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 70292/2025 (IV-D)
IA No. 2478/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 71933/2025 (IV-D)
IA No. 1605/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 71970/2025 (IV-D)
IA No. 461/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 72061/2025 (IV-D)
IA No. 1563/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 72250/2025 (IV-D)
IA No. 988/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 72261/2025 (IV-D)
IA No. 1529/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 72500/2025 (IV-D)
IA No. 3812/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 72819/2025 (IV-D)
IA No. 1403/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 72839/2025 (IV-D)
IA No. 1661/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 72850/2025 (IV-D)
IA No. 1676/2026 - CONDONATION OF DELAY IN FILING
Diary No(s). 73541/2025 (IV-D)

IA No. 2844/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 73945/2025 (IV-D)
IA No. 1544/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 74268/2025 (IV-D)
IA No. 2891/2026 - CONDONATION OF DELAY IN FILING

SLP(C) No. 3435/2026 (IV-B)

SLP(C) No. 3439/2026 (IV-B)

SLP(C) No. 3442/2026 (IV-B)

SLP(C) No. 3443/2026 (IV-B)

SLP(C) No. 3446/2026 (IV-B)

SLP(C) No. 3436/2026 (IV-B)

Diary No(s). 69457/2025 (IV-D)
IA No. 2858/2026 - CONDONATION OF DELAY IN FILING

SLP(C) No. 3434/2026 (IV-B)

SLP(C) No. 3433/2026 (IV-B)

Diary No(s). 70239/2025 (IV-D)
IA No. 338899/2025 - CONDONATION OF DELAY IN FILING

SLP(C) No. 3437/2026 (IV-B)

Diary No(s). 70285/2025 (XII-A)
IA No. 1641/2026 - CONDONATION OF DELAY IN FILING and IA No. 1640/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No. 3444/2026 (IV-B)

SLP(C) No. 3438/2026 (IV-B)

SLP(C) No. 3440/2026 (IV-B)

Diary No(s). 73297/2025 (IV-D)
IA No. 3332/2026 - CONDONATION OF DELAY IN FILING

SLP(C) No. 3441/2026 (IV-B)

Diary No(s). 67939/2025 (IV-D)
IA No. 1370/2026 - CONDONATION OF DELAY IN FILING

Date : 06-11-2026 These matters were called on for hearing today.

CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE JOYMALYA BAGCHI
HON'BLE MRS. JUSTICE V. MOHANA

For Petitioner(s) : Mr. Raghavendra P Shankar, A.S.G.
Mr. Sudarshan Lamba- 3667, AOR
Mrs. Kiran Bhardwaj, Adv.
Mr. Sushant Singh, Adv.
Mr. Rajeeva Ranjan Rajesh, Adv.
Ms. Reena Pandey, Adv.
Mr. Rahul Arya, Adv.
Mr. Parthvi Ahuja, Adv.
Ms. Vikas Jain, Adv.

Ms. Madhulika Upadhyay- 4185, AOR
Mr. Raj Bahadur Yadav- 2771, AOR

in Item 43 Ms. Madhulika Upadhyay- 4185, AOR

Mr. S Dwarakanath, A.S.G.
Mr. Sudarshan Lamba, AOR
Mrs. Alka Aggarwal, Adv.
Mrs. Sushma Verma, Adv.
Mr. Rajeeva Ranjan Rajesh, Adv.
Mr. Rajeev Kumar Ranjan, Adv.
Mr. Chandra Kant Sharma, Adv.
Mr. Santosh Kumar Vishwakarma, Adv.
Mr. Vijay Awana, Adv.

For Respondent(s)
in Item 43 : Mr. Mohit D. Ram- 1908, AOR

Mr. Arnav Kumar, Adv.
Mr. Mudit Gupta- 3309, AOR
Ms. Akansha Singh, Adv.
Ms. Preeti Pant, Adv.

Mr. Shoaib Khan- 3783, AOR
Mr. Ashay Kaushik, Adv.
Mr. Ejaz Ahmad, Adv.

Mr. Aniruddha Purushotham- 3414, AOR

Mr. Karan Dewan, Adv.
Ms. Aanchal Jain- 2683, AOR

UPON hearing the counsel the Court made the following

O R D E R

Diary No(s). 59253/2026, Diary No(s). 62994/2026, Diary No(s). 64921/2026, Diary No(s). 51937/2026, Diary No(s). 60730/2026, Diary No(s). 38046/2025, Diary No(s). 38506/2026, Diary No(s). 64212/2026, Diary No(s). 61129/2026, Diary No(s). 65641/2026, Diary No(s). 49614/2026, Diary No(s). 27996/2025, Diary No(s). 66184/2026, Diary No(s). 41320/2025 and Diary No(s). 70285/2025

1. Delay condoned.

2. Leave granted.

3. The appeals are disposed of in terms of the signed order.

Signed order is placed on the file.

4. All pending applications, if any, also stand disposed of.

Diary No(s). 63265/2026, Diary No(s). 65714/2026, Diary No(s). 62959/2026, Diary No(s). 65802/2026, Diary No(s). 61499/2026, Diary No(s). 64528/2026, Diary No(s). 67153/2026, Diary No(s). 60777/2026, Diary No(s). 62610/2026, Diary No(s). 66707/2026, Diary No(s). 60447/2026, Diary No(s). 64864/2026, Diary No(s). 67191/2026, Diary No(s). 64524/2026, Diary No(s). 63582/2026, Diary No(s). 64544/2026, Diary No(s). 64916/2026, Diary No(s). 63235/2026, Diary No(s). 67265/2026, Diary No(s). 60811/2026, Diary No(s). 60726/2026 and Diary No(s). 62236/2026, Diary No(s). 69441/2025, Diary No(s). 57368/2025, Diary No(s). 57387/2025, SLP(C) No. 3432/2026, Diary No(s). 67932/2025, Diary No(s). 68344/2025, Diary No(s). 68642/2025, SLP(C) No. 10655/2026, Diary No(s). 69658/2025, Diary No(s). 69672/2025, Diary No(s). 69959/2025, Diary No(s). 70019/2025, Diary No(s). 70235/2025, Diary No(s). 70292/2025, Diary No(s). 71933/2025, Diary No(s). 71970/2025, Diary No(s). 72061/2025, Diary No(s). 72250/2025, Diary No(s). 72261/2025, Diary No(s). 72500/2025, Diary No(s). 72819/2025, Diary No(s). 72839/2025, Diary No(s). 72850/2025, Diary No(s). 73541/2025, Diary No(s). 73945/2025, Diary No(s). 74268/2025, SLP(C) No. 3435/2026, SLP(C) No. 3439/2026, SLP(C) No. 3442/2026, SLP(C) No. 3443/2026, SLP(C) No. 3446/2026, SLP(C) No. 3436/2026, Diary No(s). 69457/2025, SLP(C) No. 3434/2026, SLP(C) No. 3433/2026, Diary No(s). 70239/2025, SLP(C) No. 3437/2026, SLP(C) No. 3444/2026, SLP(C) No. 3438/2026, SLP(C) No. 3440/2026, Diary No(s). 73297/2025, SLP(C) No. 3441/2026 and Diary No(s). 67939/2025

5. Tag with Civil Appeal No.13059/2026.

6. List on 03.12.2026.

(NITIN TALREJA) **(PREETHI DILEEP KUMAR)**
ASTT. REGISTRAR-cum-PS **DY. REGISTRAR**
(signed order is placed on the file)