

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). 50977/2026

INCOME TAX OFFICER & ORS.

APPELLANT(S)

VERSUS

BALAJI PROPERTY

RESPONDENT(S)

O R D E R

1. Delay condoned.
2. Leave granted.
3. This matter is 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 appeal is, thus, disposed of in the same terms. The matter is remitted to the jurisdictional High Court 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;
SEPTEMBER 16, 2026.

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 50977/2026

[Arising out of impugned judgment and order dated 20-03-2025 in DBCWP No. 13568/2022 passed by the High Court of Judicature for Rajasthan at Jodhpur]

INCOME TAX OFFICER & ORS.

Petitioner(s)

VERSUS

BALAJI PROPERTY

Respondent(s)

(IA No. 271877/2026 - CONDONATION OF DELAY IN FILING)

Date : 16-09-2026 This matter was 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. S Dwarakanath, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Rahul Arya, Adv.
Mr. Shubhankar Singh, Adv.
Mr. S Vijay Adithya, Adv.
Mr. Pradyumna Tyagi, Adv.

For Respondent(s) :

UPON hearing the counsel the Court made the following

O R D E R

1. Delay condoned.
2. Leave granted.
3. The appeal is disposed of in terms of the signed order.
4. All pending applications, if any, also stand disposed of.

(NITIN TALREJA)
ASTT. REGISTRAR-cum-PS

(PREETHI DILEEP KUMAR)
DY. REGISTRAR

(Signed order is placed on the file)