ITEM NO.28 COURT NO.10 SECTION II-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 (CRIMINAL) Diary No(s). 41863/2026

[Arising out of impugned final judgment and order dated 18-04-2026 in CRM-M No. 8916/2023 passed by the High Court of Punjab & Haryana at Chandigarh]

M/S AMBEY CONSTRUCTECH COMPANY & ORS. Petitioner(s)

VERSUS

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE 1, BATHINDA & ANR. Respondent(s)

FOR ADMISSION
IA No. 268805/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS
IA No. 270696/2026 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES
IA No. 268803/2026 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

Date : 10-09-2026 This matter was called on for hearing today.

CORAM HON'BLE MR. JUSTICE MANOJ MISRA
HON'BLE MR. JUSTICE SATISH CHANDRA SHARMA

For Petitioner(s) Mr. Mukul Rohatgi, Sr. Adv.
Ms. Tanvi Kakar, AOR
Mr. Ajay Vohra, Sr. Adv.
Ms. Tanvi Kakar, Adv.
Mr. Gagan Anand, Adv.
Ms. Sadiqua Fatma, Adv.
Mr. Aniket Deepak Agrawal, Adv.
Mr. Mrigank Shekhar, Adv.
Ms. Aditi Goswami, Adv.

For Respondent(s) :

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

1. Delay in refiling the Special Leave Petition is condoned.

2. The submission on behalf of the petitioners is

that even if it is taken that the order passed by the Income Tax Appellate Tribunal (for short 'Tribunal') was on the point of jurisdiction but there is a clear finding returned in paragraph 18 of Tribunal's order that there has been a disclosure of receipt of Rs.15 crores though the expenses were not allowable. In such circumstances, the petitioners cannot be considered a willful evader of tax or willful defaulter in payment of tax for the purposes of invocation of Section 276C of the Income Tax Act, 1961.

3. Issue notice, returnable in six weeks.

4. In the meantime, further proceedings pursuant to the impugned complaint shall remain stayed.

(CHETAN ARORA)
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)
COURT MASTER (NSH)