

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

MISCELLANEOUS APPLICATION DIARY NO.7869/2026

IN

SLP (C) DIARY NO.35127 OF 2025

INCOME TAX OFFICER & ORS.

Petitioner(s)

VERSUS

RISE AND SHINE TRADING LLP

Respondent(s)

IA No. 70247/2026 - CONDONATION OF DELAY IN FILING APPLICATION FOR
RESTORATION

IA No. 70246/2026 - RESTORATION

Date : 10-08-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJAY KUMAR
[IN CHAMBERS]

For Petitioner(s) :Mr. Sudarshan Lamba, AOR
Mr. Sushant Singh, Adv. [on VC]

For Respondent(s) :

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

IA No. 70246/2026 and IA No. 70247/2026

Application for condonation of the delay in seeking
restoration is ordered and the delay of 96 days is
condoned.

Application for restoration is also ordered granting
four weeks to the learned counsel for the petitioners to
cure the defects, if any, in the petition.

The matter is restored to its original number.

Registry may take necessary steps thereafter.

The miscellaneous application stands disposed of.

(KRITIKA TIWARI)
COURT MASTER (SH)

(PREETI SAXENA)
COURT MASTER (NSH)