

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. _____ OF 2026
(ARISING OUT OF SLP (CIVIL) NO. _____ OF 2026)
DIARY NO.31783/2026

ASSISTANT COMMISSIONER OF
INCOME TAX

APPELLANT (S)

VERSUS

RUDRA ALLOYS PRIVATE LIMITED

RESPONDENT (S)

W I T H

CIVIL APPEAL NO. _____ OF 2026
(ARISING OUT OF SLP (CIVIL) NO. _____ OF 2026)
Diary No(s). 34182/2026

CIVIL APPEAL NO. _____ OF 2026
(ARISING OUT OF SLP (CIVIL) NO. _____ OF 2026)
Diary No(s). 12168/2026

CIVIL APPEAL NO. _____ OF 2026
(ARISING OUT OF SLP (CIVIL) NO. _____ OF 2026)
Diary No(s). 31030/2026

CIVIL APPEAL NO. _____ OF 2026
(ARISING OUT OF SLP (CIVIL) NO. _____ OF 2026)
Diary No(s). 29751/2026

CIVIL APPEAL NO. _____ OF 2026
(ARISING OUT OF SLP (CIVIL) NO. _____ OF 2026)
Diary No(s). 21792/2026

CIVIL APPEAL NO. _____ OF 2026
(ARISING OUT OF SLP (CIVIL) NO. _____ OF 2026)
Diary No(s). 34168/2026

CIVIL APPEAL NO. _____ OF 2026
(ARISING OUT OF SLP (CIVIL) NO. _____ OF 2026)
Diary No(s). 30067/2026

CIVIL APPEAL NO. _____ OF 2026
(ARISING OUT OF SLP (CIVIL) NO. _____ OF 2026)
Diary No(s). 14846/2026

CIVIL APPEAL NO. _____ OF 2026
(ARISING OUT OF SLP (CIVIL) NO. _____ OF 2026)
Diary No(s). 30333/2026

CIVIL APPEAL NO. OF 2026
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)
Diary No(s). 34701/2026

CIVIL APPEAL NO. OF 2026
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)
Diary No(s). 25104/2026

CIVIL APPEAL NO. OF 2026
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)
Diary No(s). 34220/2026

CIVIL APPEAL NO. OF 2026
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)
Diary No(s). 29440/2026

CIVIL APPEAL NO. OF 2026
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)
Diary No(s). 31774/2026

CIVIL APPEAL NO. OF 2026
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)
Diary No(s). 34218/2026

AND

CIVIL APPEAL NO. OF 2026
(ARISING OUT OF SLP (CIVIL) NO. OF 2026)
Diary No(s). 34381/2026

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.
(V. MOHANA)

NEW DELHI;
JUNE 19, 2026.

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGSSPECIAL LEAVE PETITION (CIVIL) Diary No(s). 31783/2026

[Arising out of impugned judgment and order dated 25-07-2025 in CWP No. 21009/2025 passed by the High Court of Punjab & Haryana at Chandigarh]

ASSISTANT COMMISSIONER OF INCOME TAX

Petitioner(s)

VERSUS

RUDRA ALLOYS PRIVATE LIMITED

Respondent(s)

(IA No. 178452/2026 - CONDONATION OF DELAY IN FILING)

WITH

Diary No(s). 34182/2026 (IX)

IA No. 178277/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 12168/2026 (IV-B)

IA No. 178307/2026 - CONDONATION OF DELAY IN FILING and IA No. 178310/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 31030/2026 (IV-B)

IA No. 178577/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29751/2026 (XII-A)

IA No. 176965/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 21792/2026 (IV-B)

IA No. 178778/2026 - CONDONATION OF DELAY IN FILING and IA No. 178779/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 34168/2026 (IX)

IA No. 179099/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 30067/2026 (IV-B)

IA No. 178738/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 14846/2026 (IV-B)

IA No. 176891/2026 - CONDONATION OF DELAY IN FILING and IA No. 176892/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 30333/2026 (IX)

IA No. 177494/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 34701/2026 (XII-A)
IA No. 179392/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 25104/2026 (IV-B)
IA No. 179724/2026 - CONDONATION OF DELAY IN FILING and IA No.
179725/2026 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS

Diary No(s). 34220/2026 (XV)
IA No. 179645/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 29440/2026 (IV-B)
IA No. 179604/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 31774/2026 (IX)
IA No. 179484/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 34218/2026 (IV-B)
IA No. 179855/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 34381/2026 (IV-B)
IA No. 179838/2026 - CONDONATION OF DELAY IN FILING

Date : 19-06-2026 These matters were called on for hearing today.

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

(PARTIAL COURT WORKING DAYS BENCH)

For Petitioner(s) :Mr. S Dwarakanath, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Sidharth Yadav, Adv.
Mr. Amit Sharma V, Adv.
Mr. Jagdish Chandra, Adv.
Mr. Adarsh Kumar Pandey, Adv.
Mr. Gaurav Arya, Adv.
Mr. Arun Kumar Singh, 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 appeals are 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)
DEPUTY REGISTRAR

(Signed order is placed on the file)