

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.51036/2026

[Arising out of impugned final judgment and order dated 28-01-2026 in ITA No.10/2020 passed by the High Court of Judicature at Bombay]

PR. COMMISSIONER OF INCOME TAX 2

Petitioner

VERSUS

TATA REALTY AND INFRASTRUCTURE LTD.

Respondent

I.A. No.289814/2026-CONDONATION OF DELAY IN FILING

Date : 30-09-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE DIPANKAR DATTA  
HON'BLE MR. JUSTICE SHEEL NAGU

For Petitioner(s) : Mr. Raghavendra P Shankar, A.S.G.  
Mr. Sudarshan Lamba- 3667, AOR  
Mr. V Chandrashekhara Bharathi, Adv.  
Ms. Medha Pushkarna, Adv.  
Mr. Alak Alok Srivastava, Adv.  
Mr. Shubhankar Singh, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. Having regard to the fact that no appeal has been carried from the order dated 21<sup>st</sup> January, 2020 in Income Tax Appeal No.1701 of 2017<sup>1</sup>, which has been followed by the Division Bench of the High Court of Judicature at Bombay<sup>2</sup> in the impugned order dated 28<sup>th</sup> January, 2026, we see no reason to interfere with the impugned judgment and order of the High Court; hence, the special leave petition stands dismissed.

Signature Not Verified  
Digitally signed by  
MANIK KUMAR  
Date: 2026.09.30  
18:21:28 IST  
Reason: 1

1. titled as "Pr. Commissioner of Income Tax-7 Vs. Morgan Stanley India Securities Pvt. Ltd."  
2. High Court

3. Pending application(s), if any, shall stand disposed of.

**(MANIK KUMAR)**  
**SENIOR PERSONAL ASSISTANT**

**(SUDHIR KUMAR SHARMA)**  
**COURT MASTER (NSH)**