

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 (CIVIL) DIARY NO(S).57403/2025

[ARISING OUT OF IMPUGNED FINAL JUDGMENT AND ORDER DATED 03-10-2024 IN CWP NO. 25267/2024 PASSED BY THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH]

INCOME TAX OFFICER & ORS.

PETITIONER(S)

VERSUS

VANDANA MALHOTRA

RESPONDENT(S)

IA NO. 26420/2026 - CONDONATION OF DELAY IN FILING

IA NO. 26422/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

WITH

SPECIAL LEAVE PETITION (CIVIL) DIARY NO(S). 74709/2025 (ITEM 14)

IA NO. 27812/2026 - CONDONATION OF DELAY IN FILING

WITH

DIARY NO(S). 1397/2026 (IV-B)

IA NO. 26644/2026 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 74978/2025 (IV-D)

IA NO. 26534/2026 - CONDONATION OF DELAY IN FILING

SPECIAL LEAVE PETITION (CIVIL) DIARY NO(S). 683/2026 (ITEM 15)

IA NO. 24630/2026 - CONDONATION OF DELAY IN FILING

WITH

DIARY NO(S). 57388/2025 (IV-D)

FOR CONDONATION OF DELAY IN FILING ON IA 26585/2026

FOR CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS ON IA 26586/2026

IA NO. 26585/2026 - CONDONATION OF DELAY IN FILING

IA NO. 26586/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

DIARY NO(S). 74375/2025 (IV-D)

FOR CONDONATION OF DELAY IN FILING ON IA 28504/2026

IA NO. 28504/2026 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 74377/2025 (IV-D)

CONDONATION OF DELAY IN FILING ON IA 27897/2026
IA NO. 27897/2026 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 74566/2025 (IV-D)
FOR CONDONATION OF DELAY IN FILING ON IA 26621/2026
IA NO. 26621/2026 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 74610/2025 (IV-D)

FOR CONDONATION OF DELAY IN FILING ON IA 26568/2026
IA NO. 26568/2026 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 74701/2025 (IV-D)
FOR CONDONATION OF DELAY IN FILING ON IA 26539/2026
IA NO. 26539/2026 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 74863/2025 (IV-D)
FOR CONDONATION OF DELAY IN FILING ON IA 26696/2026
IA NO. 26696/2026 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 74919/2025 (XII-A)
FOR CONDONATION OF DELAY IN FILING ON IA 26983/2026
IA NO. 26983/2026 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 74951/2025 (IV-D)

FOR CONDONATION OF DELAY IN FILING ON IA 25736/2026
IA NO. 25736/2026 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 74956/2025 (IV-D)
FOR CONDONATION OF DELAY IN FILING ON IA 25338/2026
IA NO. 25338/2026 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 75016/2025 (IV-D)
FOR CONDONATION OF DELAY IN FILING ON IA 12523/2026
IA NO. 12523/2026 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 75390/2025 (IV-D)
FOR CONDONATION OF DELAY IN FILING ON IA 26662/2026
IA NO. 26662/2026 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 686/2026 (IV-B)
FOR CONDONATION OF DELAY IN FILING ON IA 26705/2026
IA NO. 26705/2026 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 763/2026 (IV-B)
FOR CONDONATION OF DELAY IN FILING ON IA 28116/2026
IA NO. 28116/2026 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 949/2026 (IV-B)
FOR CONDONATION OF DELAY IN FILING ON IA 27496/2026
IA NO. 27496/2026 - CONDONATION OF DELAY IN FILING

**DIARY NO(S). 1399/2026 (IV-B)
FOR CONDONATION OF DELAY IN FILING ON IA 26469/2026
IA NO. 26469/2026 - CONDONATION OF DELAY IN FILING**

**DIARY NO(S). 1415/2026 (IV-B)
FOR CONDONATION OF DELAY IN FILING ON IA 27426/2026
IA NO. 27426/2026 - CONDONATION OF DELAY IN FILING**

**DIARY NO(S). 2019/2026 (IV-B)
FOR CONDONATION OF DELAY IN FILING ON IA 26232/2026
IA NO. 26232/2026 - CONDONATION OF DELAY IN FILING**

**DIARY NO(S). 2474/2026 (XII-A)
FOR CONDONATION OF DELAY IN FILING ON IA 26421/2026
IA NO. 26421/2026 - CONDONATION OF DELAY IN FILING**

**DIARY NO(S). 2715/2026 (IV-B)
FOR CONDONATION OF DELAY IN FILING ON IA 28134/2026
IA NO. 28134/2026 - CONDONATION OF DELAY IN FILING**

WITH

**SPECIAL LEAVE PETITION (CIVIL) DIARY NO(S). 2158/2026 (ITEM 16)
IA NO. 23321/2026 - CONDONATION OF DELAY IN FILING**

WITH

**DIARY NO(S). 58994/2025 (IV-D)
IA NO. 22763/2026 - CONDONATION OF DELAY IN FILING
IA NO. 22764/2026 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS**

**DIARY NO(S). 74576/2025 (IV-D)
IA NO. 22890/2026 - CONDONATION OF DELAY IN FILING**

**DIARY NO(S). 73462/2025 (XII-A)
IA NO. 21035/2026 - CONDONATION OF DELAY IN FILING**

**DIARY NO(S). 750/2026 (IV-B)
IA NO. 22541/2026 - CONDONATION OF DELAY IN FILING**

**DIARY NO(S). 74602/2025 (IV-D)
IA NO. 22198/2026 - CONDONATION OF DELAY IN FILING**

**DIARY NO(S). 73517/2025 (XII-A)
IA NO. 14501/2026 - CONDONATION OF DELAY IN FILING**

**DIARY NO(S). 679/2026 (IV-B)
IA NO. 23052/2026 - CONDONATION OF DELAY IN FILING**

**DIARY NO(S). 1154/2026 (IV-B)
IA NO. 21036/2026 - CONDONATION OF DELAY IN FILING**

DIARY NO(S). 74620/2025 (IV-D)
IA NO. 23048/2026 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 74291/2025 (IV-D)
IA NO. 24549/2026 - CONDONATION OF DELAY IN FILING
IA NO. 24550/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

DIARY NO(S). 57354/2025 (IV-D)
IA NO. 24214/2026 - CONDONATION OF DELAY IN FILING
IA NO. 24218/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

DIARY NO(S). 74949/2025 (IV-D)
IA NO. 24502/2026 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 66743/2025 (IV-D)
IA NO. 24314/2026 - CONDONATION OF DELAY IN FILING
IA NO. 24315/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

DIARY NO(S). 68463/2025 (IV-D)
IA NO. 24456/2026 - CONDONATION OF DELAY IN FILING
IA NO. 24457/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

DIARY NO(S). 51138/2025 (IV-D)
IA NO. 21443/2026 - CONDONATION OF DELAY IN FILING
IA NO. 21444/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

DIARY NO(S). 74297/2025 (IV-D)
IA NO. 24036/2026 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 74622/2025 (IV-D)
IA NO. 24311/2026 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 67115/2025 (XII-A)
IA NO. 22821/2026 - CONDONATION OF DELAY IN FILING
IA NO. 22822/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

DIARY NO(S). 74563/2025 (IV-D)
IA NO. 24351/2026 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 696/2026 (IV-B)
IA NO. 24613/2026 - CONDONATION OF DELAY IN FILING

DIARY NO(S). 51641/2025 (IV-D)

DIARY NO(S). 693/2026 (IV-B)
IA NO. 25019/2026 - CONDONATION OF DELAY IN FILING

**DIARY NO(S). 1395/2026 (IV-B)
IA NO. 24983/2026 - CONDONATION OF DELAY IN FILING**

**DIARY NO(S). 772/2026 (IV-B)
IA NO. 25399/2026 - CONDONATION OF DELAY IN FILING**

**DIARY NO(S). 74318/2025 (IV-D)
IA NO. 24840/2026 - CONDONATION OF DELAY IN FILING**

**DIARY NO(S). 73514/2025 (XII-A)
IA NO. 28304/2026 - CONDONATION OF DELAY IN FILING**

**DIARY NO(S). 74605/2025 (IV-D)
IA NO. 30667/2026 - CONDONATION OF DELAY IN FILING**

**DIARY NO(S). 68451/2025 (IV-D)
IA NO. 29721/2026 - CONDONATION OF DELAY IN FILING
IA NO. 29723/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS**

Date : 03-02-2026 These matters were called on for hearing today.

**CORAM : HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE UJJAL BHUYAN**

**For Petitioner(s) : Mr. Raghavendra P Shankar, A.S.G.
Ms. Madhulika Upadhyay, AOR
Ms. Pallavi Mishra, Adv.
Ms. Aashna Gill, Adv.
Mr. B K Satija, Adv.
Mr. Piyush Beriwal, Adv.**

**Miss Madhulika Upadhyay, AOR
Mr. Raghavendra P Shankar, A.S.G.
Mr. Chandrashekha A Chaklabbi, Adv.
Mr. Surendra Sinha, Adv.
Mr. Sudhakar Dwivedi, Adv.
Mrs. Sunita Sharma, Adv.
Mr. Sushil Raaja, Adv.
Mr. Krishna Kant Dubey, Adv.
Mr. Kamal Kishor, Adv.
Mr. S A Haseeb, Adv.
Mrs. Alka Agarwal, Adv.
Mr. Sanjay Kumar Dubey, Adv.
Mr. Sachin Sharma, Adv.
Mr. Brijesh Yadav, Adv.
Ms. Anasuya Choudhary, Adv.
Mr. Shashank Bajpai, Adv.
Mr. Keshav Thakur, Adv.
Mr. Arun Kumar Singh, Adv.
Ms. Shweta Garg, Adv.
Mr. Suvesh Kumar, Adv.
Mr. Abhinav Mishra, Adv.**

Mrs. Rashmi Malhotra, Adv.
Mr. Gobind Kumar, Adv.
Mr. Mukesh K Verma, Adv.
Mrs. Pankhuri Srivastava, Adv.
Mr. Praneet Pranav, Adv.

For Respondent(s) :

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

We dispose of these Special Leave Petition(s) by permitting the petitioner(s) herein to file an application(s) before the High Court(s) in the disposed of matter(s) to bring to the notice of the High Court(s) the latest clarification which has been issued with effect from 01.04.2021 on such clarification to be inserted in the proposed Finance Act.

If such an application(s) is made by the petitioner herein before the High Court, the same shall be considered after giving an opportunity of hearing to both sides on its merits.

In the event, the petitioner or any other party is unsuccessful, then liberty is reserved to the aggrieved party(s) to approach this Court to assail the impugned order(s) as well as the subsequent order(s) to be passed.

Special Leave Petitions are disposed of in the aforesaid terms.

All contentions on both sides are kept open to be advanced on the application(s) to be filed by the petitioner herein before the High Court in the disposed of cases.

**All pending application(s), including application(s)
seeking condonation of delay, shall stand disposed of.**

**(B. LAKSHMI MANIKYA VALLI)
COURT MASTER (SH)**

**(DIVYA BABBAR)
COURT MASTER (NSH)**