ITEM NO.43 COURT NO.10 SECTION XII-A

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. 33271/2025

[Arising out of impugned final judgment and order dated 12-10-2023 in ITTA No. 104/2022 passed by the High Court for the State of Telangana at Hyderabad]

THE COMMISSIONER OF INCOME TAX (EXEMPTIONS) Petitioner(s)

VERSUS

THE HYDERABAD CRICKET ASSOCIATION, HYDERABAD Respondent(s)

(IA No. 268504/2025 - CONDONATION OF DELAY IN FILING; IA No. 268505/2025 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Date : 21-11-2025 This matter was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE PANKAJ MITHAL
HON'BLE MR. JUSTICE PRASANNA B. VARALE

For Petitioner(s) Mr. N Venkataraman, A.S.G. (N.P.)
Mr. Sachin Sharma, Adv.
Ms. Madhulika Upadhyay, AOR
Mr. V C Bharathi, Adv.
Mr. Padmesh Mishra, Adv.
Mr. Advitya Awasthi, Adv.
Mr. Ashiwan Mishra, Adv.

For Respondent(s)

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

1. Heard Mr. Sachin Sharma, learned counsel for the petitioner.

2. There is a delay of 524 days in filing the special leave petition.

3. We were not satisfied by the explanation

furnished in the delay condonation application. Therefore, in the interest of justice, we required the petitioner to file a better affidavit.

4. In pursuance thereof, a better affidavit explaining the delay has been filed. This better affidavit in paragraph '5' gives the details of the various steps taken by the petitioner in the process of filing the petition.

5. The said details would indicate that despite the knowledge of the impugned order instead of directing for the filing of the special leave petition, the petitioner called for scrutiny report. When the scrutiny report was submitted, a second scrutiny report was called for. Thereafter, since the matter had been delayed, the explanation was called as to why the delay had occurred. Then the papers were submitted to the Panel Counsel for drafting the special leave petition. Once the petition was drafted, it was sent for vetting not only once, but thrice. Once the vetting was completed, it was again marked to the Panel Lawyer for drafting the application for condonation of delay.

6. The entire process, as explained in the above paragraph, indicates that the petitioner has followed a long process of filing the special leave

petition despite being aware of the fact that the petition has to be filed within the specified timeframe. No one in the Department is taking care to shorten the process of filing the petition so that the special leave petitions may be filed within time. This is despite the fact that the Department has a team of legal experts to advice and to take necessary action. It appears that the Department has not trusted even upon its lawyers.

7. However, in the over all facts and circumstances of the case, as certain other matters on a similar point have already been entertained, we condone the delay in filing and refiling the special leave petition as a special case and direct it to be tagged with Civil Appeal No. 1294 of 2015.

8. Let this order be communicated to the concerned Commissioner of Income Tax and to the other higher authorities of the department for necessary corrective measures.

(SNEHA DAS)	(NIDHI MATHUR)
SENIOR PERSONAL ASSISTANT	COURT MASTER (NSH)