

Gopal Nigam v. Bank of Baroda & Ors.

Special Leave Petition (Civil) Diary No. 41955 of 2026

No separate citation stated in the source | 2026-08-07

At notice stage, the Court considered an apparent defect in the proclamation copy placed on record in proceedings referring to Second Schedule Rule 60(1).

Second Schedule: Rule60(1), as cited in this order

Two judicial members | Sanjay Kumar, J. | Sanjeev Sachdeva, J.

Assessment years: See the source-scope notes; no year inferred.

01 FACTS OF THE CASE

The petition challenged the Madhya Pradesh High Court's 20 January 2026 judgment in Writ Petition 988/2012. The record names Bank of Baroda among the respondents and refers to a proclamation placed before the Supreme Court. It does not set out the underlying debt, property details, transaction chronology or tax assessment. Applications concerned delay in filing and exemption from official translation.

Source: [official record of proceedings / paragraphs Unnumbered operative order / PDF pages 1 / procedural order](#)

02 DISCUSSION BY THE HON'BLE COURT

After condoning delay and exempting official translation, the Court observed that although the High Court had applied Rule 60(1) of the Second Schedule to the Income-tax Act 1961, the copy of the proclamation placed on record did not satisfy the requirements referred to in the order. The next operative step was issuance of notice. This observation is therefore reported at its actual interim procedural stage, not as a final ruling cancelling a sale or resolving all recovery objections.

Source: [official record of proceedings / paragraphs Unnumbered operative order / PDF pages 1 / procedural order](#)

03 JUDICIAL DECISION

Notice was issued returnable on 26 October 2026, with service by all modes including dasti. The Court ordered the status quo obtaining on 7 August 2026 to be maintained until the next hearing. The source does not grant leave, dispose of the petition or award final relief.

Source: [official record of proceedings / paragraphs Unnumbered operative order / PDF pages 1 / procedural order](#)

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Petitioner obtained notice and interim status-quo protection; no final merits winner

Delay condoned; translation exemption granted; notice issued; status quo until next hearing

Interim notice order, not final adjudication

The listed 26 October 2026 date and temporary protection are historical directions in this source. Later orders and whether protection remains operative have not been verified.

Source: [official record of proceedings / paragraphs Unnumbered operative order / PDF pages 1 / procedural order](#)

05 AKHB REVIEW POINT

Separate a notice-stage observation about a document from final adjudication of recovery or auction rights. Keep the actual proclamation and High Court record available for any later analysis. The source itself cites Rule 60(1); this note does not silently replace that citation or infer an independent Rule 53 holding. Verify later proceedings before describing the stay or status quo as currently effective.

Source: [official record of proceedings / paragraphs Unnumbered operative order / PDF pages 1 / procedural order](#)

JUDICIAL AUTHORSHIP AND SEPARATE OPINIONS

Record of proceedings; individual author not stated

ACT IDENTIFIED IN THE REVIEWED SOURCE

Income-tax Act, 1961

SOURCE & VERIFICATION

[Hon'ble Supreme Court source PDF \(official record of proceedings\)](#)

Identified source rendition: 1 PDF pages; SHA-256

0bc0597b7726a7d53f536111eefdfcf16be73158b67b4b7ab0b9b0626e486ea5. Original bytes preserved.

[Open cited source rendition](#)

The source expressly cites Rule 60(1) in relation to the proclamation. That wording is retained without silently rewriting it to another recovery rule.

Delay condonation and issue of notice are not a grant of special leave or final allowance.

Status quo is limited to the next hearing in the source; it is not certified as continuing today.

No debt amount, property identity, AY or tax demand is supplied by this one-page record.

Decision date 7 August 2026 is distinct from the 8 August 2026 digital-signature annotation.

No neutral or reported citation printed in this order.

No assessment year is stated in this short procedural record.

STATUTORY SCOPE

No substantive statutory merits determination in this procedural record

No automatic Income-tax Act 2025 mapping or present procedural-status certification.

LATER TREATMENT

Source checked 2026-10-04. Subsequent appeals, review proceedings, stays, reversals and later judicial treatment have not been comprehensively checked. This note is not a citator status certificate.

IDENTIFIED SOURCE LINKS

[official record of proceedings - PDF pages: 1](#)

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