

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. 31436/2026

[Arising out of impugned final judgment and order dated 17-09-2025 in ITA No. 59/2024 passed by the High Court of Kerala at Ernakulam]

UMA MAHESHWARA RAO CHINNI

Petitioner(s)

VERSUS

ASSISTANT COMMISSIONER OF INCOME TAX

Respondent(s)

IA No. 194051/2026 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 32457/2026 (XI-B)

IA No. 195744/2026 - CONDONATION OF DELAY IN FILING

Date : 20-07-2026 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE UJJAL BHUYAN
HON'BLE MR. JUSTICE ATUL S. CHANDURKAR

For Petitioner(s) : Mr. Preetesh Kapur, Sr. Adv.
Mrs. Prabha Swami, AOR
Ms. Divya Swami, Adv.
Mr. Nikhil Swami, Adv.
Mr. Apritam Animesh Thakur, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. Learned senior counsel submits that he would confine his challenge to the rate of tax @30% per annum instead of 60% per annum under Section 115BBE of Income Tax Act, 1961.
3. Issue notice, returnable on 07.09.2026.
4. In the meanwhile, no coercive steps shall be taken against the
Petitioner.

Signature Not Verified
Digital Signature of
IRAMNAZ
Date: 2026.07.21
17:43:38
Reason: []

(IRAMNAZ)
COURT MASTER (SH)

(CHETNA BALOONI)
COURT MASTER (NSH)