

ITEM NO.21

COURT NO.7

SECTION XII-A

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

Petition(s) for Special Leave to Appeal (C) No(s). 7778/2026

[Arising out of impugned final judgment and order dated 19-11-2025 in WP No. 35134/2025 passed by the High Court for The State of Telangana at Hyderabad]

MORTHALA SIDDA REDDY

Petitioner(s)

VERSUS

THE UNION OF INDIA & ORS.

Respondent(s)

FOR ADMISSION

IA No. 61089/2026 - PERMISSION TO FILE LENGTHY LIST OF DATES

Date : 13-04-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) :

Mr. K. Parameshwar, Sr. Adv.
Mr. Tadimalla Bhasker Gowtham, Adv.
Mr. M. Parameswara Reddy, Adv.
Mr. M. Chandrakanth Reddy, Adv.
Mr. Prasad Hegde, Adv.
Mr. N. Sai Kaushal, Adv.
Ms. Veda Singh, Adv.
Mr. Aditi Garg, Adv.
Mr. Vallari Km, Adv.
Mr. Godavari V Durga Prasad, Adv.
Ms. Shambhavi Shiva, Adv.
Mr. Sandeep Singh, AOR

For Respondent(s) :

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

1. The short point that falls for our consideration is whether for the purpose of condoning delay insofar as Section 85(3) A of Finance Act. 1994 is concerned, whether Section 5 of the Limitation Act would apply or not.

2. We heard Mr. K. Parameshwar, the learned Senior counsel appearing for the petitioner - Assessee.

3. In the course of today's hearing, the learned Senior counsel brought to our notice a Three-Judge Bench decision of this Court in "*Commissioner of Customs & Central Excise vs. Hongo India Private Limited & Another*" Reported in (2009) 5 SCC 791 and also the decision of the Two-Judge Bench of this Court in the case of "*Union of India vs Popular Construction Co.*" Reported in (2001)8 SCC 470.

4. Issue notice, returnable in four weeks.

5. Dasti service, in addition, is permitted.

6. Liberty is granted to serve the Standing counsel for the Union of India.

(VISHAL ANAND)
DY. REGISTRAR

(POOJA SHARMA)
COURT MASTER (NSH)