

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). 38505/2026

[Arising out of impugned final judgment and order dated 18-08-2025 in ITA No. 308/2025 passed by the High Court of Delhi at New Delhi]

COMMISSIONER OF INCOME TAX (TDS) 2

Petitioner(s)

VERSUS

M/S SS GROUP PVT. LTD.

Respondent(s)

IA No. 208515/2026 - CONDONATION OF DELAY IN FILING

Date : 03-08-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) :Mr. N Venkataraman, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. V Chandrashekhara Bharathi, Adv.
Mr. Vikash Chandra Shukla, Adv.
Mr. Gaurang Bhushan, Adv.
Mr. Shubham Singh, Adv.

For Respondent(s) :

UPON hearing the counsel the Court made the following
O R D E R
Delay condoned.

Following the order dated 23.02.2024 passed by this Court in SLP (C) Diary No.2630/2024 (Joint Commissioner of Income Tax (OSD) TDS Circle - 74 (1) Vs. DLF Homes Panchkula Pvt. Ltd.), we dismiss this special leave petition also.

Pending application(s) shall also stand disposed of.

(NEETU SACHDEVA)
DEPUTY REGISTRAR

(DIVYA BABBAR)
COURT MASTER (NSH)