

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). 32464/2026

[Arising out of impugned final judgment and order dated 19-03-2025 in ITA No. 252/2024 passed by the High Court of Delhi at New Delhi]

COMMISSIONER OF INCOME TAX (TDS)2

Petitioner(s)

VERSUS

M/S SANTUR BUILDERS PVT. LTD.

Respondent(s)

(IA No. 190098/2026 - CONDONATION OF DELAY IN FILING)

Date : 25-09-2026 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 Venkatraman, A.S.G.(N/P)
Mr. Sudarshan Lamba, AOR
Mr. V C Bharathi, Adv.
Mr. Anmol Chandan, Adv.
Mr. Diwakar Sharma, Adv.
Mr. Kartikeya Asthana, Adv.
Mr. Surendra Sinha, Adv.

For Respondent(s) :

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

1. We have heard learned counsel for the petitioner.
2. There is gross delay of 328 days in filing this Special Leave Petition. The reasons assigned for condonation of delay are neither satisfactory nor sufficient in law so as to be condoned. Hence, the application seeking condonation of delay is dismissed.
3. Consequently, the Special Leave Petition also stands dismissed.
4. Pending application(s), if any, shall stand disposed of.

(RADHA SHARMA)
ASTT. REGISTRAR-cum-PS

(DIVYA BABBAR)
COURT MASTER (NSH)