ITEM NO.22 COURT NO.7 SECTION XIV

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.63583/2026

[Arising out of impugned final judgment and order dated 29-08-2024 in ITA No.49/2020 passed by the High Court of Delhi at New Delhi]

PR COMMISSIONER OF INCOME TAX Petitioner

VERSUS

M/S PERNOD RICARD INDIA PVT LTD Respondent

I.A. No.345296/2026-CONDONATION OF DELAY IN FILING

Date : 23-11-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE DIPANKAR DATTA
HON'BLE MR. JUSTICE SHEEL NAGU

For Petitioner(s) :Mr. S. Dwarakanath, A.S.G.
Mr. Sudarshan Lamba- 3667, AOR
Mr. Rajat Vaishnaw, Adv.
Mr. Gaurav Arya, Adv.
Ms. Disha Thakkar, Adv.
Mr. Rohit Khare, Adv.

For Respondent(s) :Mr. Anmol Anand- 3499, AOR
Ms. Priya Tandon, Adv.
Mr. Adwiteya Grover, Adv.
Mr. Avanish Kar, Adv.

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

1. The special leave petition has been presented 674 days beyond the prescribed period of limitation.

2. We have looked into the application for condonation of delay in filing the special leave petition. Cause shown is absolutely insufficient.

3. The application for condonation of delay in filing the special leave petition

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Digitally signed by rashmi dhyani pant
Date: 2026.01.23 15:56:33 IST
Reason:

stands rejected.

4. The special leave petition stands dismissed as time barred.

5. Pending applications, if any, shall stand disposed of.

(RASHMI DHYANI PANT)
ASST. REGISTRAR-CUM-PS

(SUDHIR KUMAR SHARMA)
COURT MASTER (NSH)