

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). 8099/2026

[Arising out of impugned final judgment and order dated 24-11-2023 in WPC No. 2162/2020 passed by the High Court of Delhi at New Delhi]

DEPUTY COMMISSIONER OF INCOME TAX 9(1)

Petitioner(s)

VERSUS

M/S FIS PAYMENT SOLUTIONS AND SERVICES INDIA PRIVATE LIMITED

Respondent(s)

IA No. 52178/2026 - CONDONATION OF DELAY IN FILING

Date : 12-08-2026 This matter was called on for hearing today.

CORAM HON'BLE MR. JUSTICE MANOJ MISRA
 HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) Mr. N Venkataraman, A.S.G.
 Mr. Sudarshan Lamba, AOR
 Mr. V Chandrashekhara Bharathi, Adv.
 Mr. Madhav Sinhal, Adv.
 Mr. Kartikeya Asthana, Adv.
 Dr. Misha Kumar, Adv.

For Respondent(s) Mr. Himanshu S. Sinha, Adv.
 Mr. Prashant Meharchandani, Adv.
 Mr. Jainender Sing Kataria, Adv.

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

1. This Special Leave Petition is reported to be beyond time by 709 days.
2. We do not find a satisfactory explanation for the delay.
3. In such circumstances, the delay condonation application is rejected and the Special Leave

Petition is dismissed as barred by time.

4. Pending application(s), if any, shall stand disposed of.

(CHETAN ARORA)
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)
COURT MASTER (NSH)