

ITEM NO.6+32

COURT NO.4

SECTION IX

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). 52330/2026

[Arising out of impugned final judgment and order dated 26-11-2025 in ITAL No. 81/2025 passed by the High Court of Judicature at Bombay]

PR. COMMISSIONER OF INCOME TAX CENTRAL 4

Petitioner(s)

VERSUS

HELIOS EXPORTS LIMITED

Respondent(s)

IA No. 302514/2026 - CONDONATION OF DELAY IN FILING

IA No. 302518/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

WITH

Diary No(s). 59571/2026 (IX)

IA No. 306014/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 59739/2026 (IX)

IA No. 310877/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 59576/2026

IA No. 315006/2026 - CONDONATION OF DELAY IN FILING

Diary No(s). 59837/2026 (IX)

IA No. 311138/2026 - CONDONATION OF DELAY IN FILING

Date : 14-10-2026 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA  
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) : Mr. S Dwarakanath, A.S.G.  
Mr. Sudarshan Lamba- 3667, AOR  
Mr. Ishan Kapoor, Adv.  
Mr. Karan Tomar, Adv.  
Ms. Vidya Vijaysinh Pawar, Adv.  
Mr. B K Satija, Adv.

For Respondent(s) :

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

- 1. Delay condoned.**
- 2. As similar petitions arising out of the common order has already been dismissed, the present Special Leave Petitions also stands dismissed.**
- 3. Pending application, if any, shall stands disposed of.**

**(KAPIL TANDON)**  
**ASTT. REGISTRAR-cum-PS**

**(NIDHI WASON)**  
**ASSISTANT REGISTRAR**