

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 50423/2026

[Arising out of impugned final judgment and order dated 26-11-2025 in ITAL No. 37309/2024 passed by the High Court of Judicature at Bombay]

PR. COMMISSIONER OF INCOME TAX 4

Petitioner(s)

VERSUS

HELIOS EXPORTS LIMITED

Respondent(s)

IA No. 282598/2026 - CONDONATION OF DELAY IN FILING

WITH

S.L.P. (C) No. 34783 of 2026

IA No. 294486/2026 - CONDONATION OF DELAY IN FILING

Date : 29-09-2026 This matter was 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. Vaibhav Dwivedi, Adv.
Mr. Purnendu Bajpai, Adv.
Mr. Gaurav Kumar Meghwal, Adv.
Ms. Chanda Triikka, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. Having heard Mr. S. Dwarkanath, learned Additional Solicitor General, we are not inclined to interfere with the impugned order passed by the High Court.

Signature Not Verified
Digitally Signed by
JAYANT KUMAR ARORA
Date: 2026.09.29
17:55:01 IST
Reason:

3. Accordingly, the Special Leave Petition stands dismissed.

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

(SHUBHAM SONI)
COURT MASTER (SH)

(NIDHI WASON)
ASSISTANT REGISTRAR