ITEM NO.29 COURT NO.5 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(s). 64137/2026

[Arising out of impugned final judgment and order dated 14-01-2026 in WPC No. 16354/2025 passed by the High Court of Delhi at New Delhi]

COMMISSIONER OF INCOME TAX & ANR. Petitioner(s)

VERSUS

SDFC IRELAND LIMITED Respondent(s)

IA No. 342557/2026 - CONDONATION OF DELAY IN FILING

Date : 16-11-2026 This matter was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) :Mr. S Dwarakanath, A.S.G.
Mr. Sudarshan Lamba- 3667, AOR
Mr. Rajat Vaishnaw, Adv.
Ms. Nasadiya Singh, Adv.
Ms. Seema Bengani, Adv.
Ms. Aashna Gill, Adv.
Mrs. Ritu Reniwal, Adv.

For Respondent(s) :

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

1. Delay condoned.

2. Heard Mr. S Dwarakanath, the learned A.S.G appearing for the Revenue.

3. We are of the view that no error, not to speak of any error of law could be said to have been committed by the High Court in passing the impugned order.

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Date: 2026.11.17 19:07:42 IST
Reason:

4. We take notice of the observation made by the High Court that scores of such petitions on this issue are pending before the High Court. The same may now be taken up for final hearing and the issue may be decided once and for all.

5. With the aforesaid, the Special Leave Petition is, accordingly, dismissed.

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

(HARPREET KAUR)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)