

ITEM NO.8

COURT NO.7

SECTION XVI

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).24803/2026

[Arising out of impugned final judgment and order dated 04-07-2025 in ITAT No. 86/2025 passed by the High Court at Calcutta]

PRINCIPAL COMMISSIONER OF INCOME TAX-2, KOLKATA      Petitioner(s)

VERSUS

M/S PURPLE SUPPLIERS PVT. LTD.      Respondent(s)

IA No. 129871/2026 - CONDONATION OF DELAY IN FILING

Date : 06-05-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE UJJAL BHUYAN

For Petitioner(s) : Mr. N Venkataraman, A.S.G.  
Mr. Sudarshan Lamba, AOR  
Mr. Venkataraman Chandrashekhara Bharathi, Adv.  
Mr. Shlok Chandra, Adv.  
Mr. Anmol Chandan, Adv.  
Mr. Amit Sharma B, Adv.  
Mr. Rajan Kumar Choursia, Adv.  
Mr. Gobind Kumar, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. Heard Mr. N Venkataraman, the learned A.S.G. appearing for the Revenue.
3. We find no good ground to interfere with the impugned order passed by the High Court.
4. The Special Leave Petition is, accordingly, dismissed.

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

(HARPREET KAUR)  
COURT MASTER (SH)

(POOJA SHARMA)  
COURT MASTER (NSH)